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FIELD QUARTERMASTER'S HANDBOOK

BY

LT. COL. F. H. LAWTON, Q.M.C., U.S.A.

MAJOR J. C. McARTHUR, U.S.A. (INF.)

MAJOR W. A. DEMPSEY, Q.M.C., U.S.R.

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COMPLETE FROM A COMPANY
TO A DIVISION

BY

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PREFACE

A working manual for all Quartermasters, either Regular Army, Reserve Army or National Guard.

The subject matter contains details on the Quartermaster's duties, besides exhibits of Forms and how to complete them.

Invaluable as a constant companion.

INTRODUCTION

Modern war is not what General Sherman is reported to have characterized it. In its present intent, it aims to accomplish its purpose quickly and successfully, but is not in essence barbarous. In carrying out its purpose it is resourceful, humane and yet chivalrous. Civilization owes much to war as can be proved by many illustrations. For example, the future benefit ~~which will~~ accrue from the typhoid inoculation.

Ruskin says, "I found, in brief, that all great nations learned their truth of word, and strength of thought in war; that they were nourished in war, and wasted by peace; taught by war and deceived by peace; trained by war, and betrayed by peace; in a word that they were born in war and expired in peace."

In the rise of nations, Individualism first appears, then Nationalism, and later Inter-nationalism. You can readily see applying this to our own country which stage of development we have reached.

The object of our inquiry is not the larger aspects of the problem, but a phase of its specialization. We are not to concern ourselves with the problems of the line but of the Staff. With problems of supply, not fighting. Our place is usually five to ten miles and further back of the firing line.

In order that we may have a clear understanding of the place the Quartermaster Corps occupies in the general scheme of government administration, we will first take a general survey and afterwards confine ourselves to the functions, powers, and duties of the Quartermaster Corps.

At present the executive duties of the Government are administered through ten departments. These are:

- | | |
|--------------------------------|--------------------------------|
| 1. Department of State. | 6. Department of the Navy. |
| 2. Department of the Treasury. | 7. Department of the Interior. |
| 3. Department of War. | 8. Department of Agriculture. |
| 4. Department of Justice. | 9. Department of Commerce. |
| 5. Post Office Department. | 10. Department of Labor. |

We are concerned only with one of these Departments, namely the third, or the Department of War.

The Department of War was created by Act of Congress of August 7, 1789, by the following resolution, viz:

"There shall be at the seat of Government an Executive Department to be known as the Department of War, and a Secretary of War who shall be the head thereof."

"The Secretary of War is the regular constitutional organ of the President for the administration of the Military Establishment of the Nation and rules and orders publicly promulgated through him must be received as the acts of the Executive and, as such, be binding upon all within the sphere of his legal and constitutional authority. Such regulations can not be questioned or defied because they may be thought unwise or mistaken. The right of so considering and treating the authority of the Executive, vested as it is with the command of the military and naval forces, could not be intrusted to officers of any grade inferior

to the Commander in Chief; its consequence, if tolerated, would be a complete disorganization of both the Army and Navy."

This Department of War is administered through twelve corps or departments. These are:

1. General Staff Corps.
2. Adjutant General's Department.
3. Inspector General's Department.
4. Judge Advocate General's Department.
5. Quartermaster Corps.
6. Medical Department.
7. Corps of Engineers.
8. Ordnance Department.
9. Signal Corps.
10. Bureau of Insular Affairs of the War Department.
11. Militia Bureau.
12. Panama Canal.

The duties of each of these corps and departments are as follows:

GENERAL STAFF

1. "The duties of the General Staff Corps shall be to prepare plans for the national defense and for the mobilization of the military forces in time of war; to investigate and report upon all questions affecting the efficiency of the Army and its state of preparation for military operations; to render professional aid and assistance to the Secretary of War and to general officers and other superior commanders, and to act as their agents in informing and coordinating the action of all different officers who are subject under the terms of this Act to the supervision of the Chief of Staff; and to perform such other military duties not otherwise assigned by law as may be from time to time prescribed by the President."

ADJUTANT GENERAL

2. "The Adjutant General is charged, under the direction of the Secretary of War, and subject to the supervision of the Chief of Staff in all matters pertaining to the command, discipline, or administration of the existing military establishment, with the duty of recording, authenticating, and communicating to troops and individuals in the military service all orders, instructions, and regulations issued by the Secretary of War through the Chief of Staff; of preparing and distributing commissions; of compiling and issuing the Army Register, and the Army List and Directory, of consolidating the general returns of the Army; of arranging and preserving the reports of officers detailed to visit encampments of militia, of preparing the annual returns of the militia required by law to be submitted to Congress; of managing the recruiting service and of recording and issuing orders from the War Department remitting or mitigating sentences of general prisoners who have been discharged from the military service."

INSPECTOR GENERAL'S DEPARTMENT

3. "The sphere of inquiry of the Inspector General's Department includes every branch of military affairs except when specially limited in regulations or orders. Inspectors general and acting inspectors general

will exercise a comprehensive and general observation within the command to which they may be respectively assigned over all that pertains to the efficiency of the Army, the condition and state of supplies of all kinds, of arms and equipments, of the expenditure of public property and moneys, and the condition of accounts of all disbursing officers of every branch of the service, of the conduct, discipline, and efficiency of officers and troops, and report with strict impartiality in regard to all irregularities that may be discovered. From time to time they will make such suggestions as may appear to them practicable for the correction of any defect that may come under their observation."

"Inspectors general will, from time to time, designate the articles which, in their opinion, should be procured and kept for sale by the Quartermaster Corps to officers and enlisted men while in garrison or permanent camps and while in temporary camps or on active campaign. These recommendations will be submitted to the Secretary of War for his action."

JUDGE ADVOCATE GENERAL'S DEPARTMENT

4. "This department is charged with reviewing and making reports upon the proceedings of trials by court-martial of officers, enlisted men and cadets, and the proceedings of courts of inquiry; making reports upon applications for pardon or mitigation of sentences; preparing and revising charges and specifications prior to trial, and instructing judge-advocates in regard to the conduct of prosecutions; drafting of certain contracts, bonds, etc.; as also, for execution by the Secretary of War, of deeds, leases, licenses, grants of rights of way, approval of locations of rights of way, approval of plans of bridges, power dams, and other structures, notices to alter bridges as obstructions to navigation, removal of sunken wrecks, etc.; framing of bills affecting legislation for the Army, Militia, etc., forms of procedure, etc., preparing of opinions upon questions relating to the appointment, promotion, rank, pay, allowances, etc., of officers, enlisted men, etc., and to their amenability to military jurisdiction and discipline; upon civil rights, liabilities, and relations of military persons and the exercise of the civil jurisdiction over them; as to cases of death under Act of May 11, 1908, as amended by the Act of March 3, 1909; upon the employment of the Army in the execution of the laws; upon the discharge of minors, deserters, etc., on habeas corpus; upon the administration of military commands, the care and government of military reservations, militia target ranges, etc., and the extent of the United States and State jurisdiction over such reservations or other lands of the United States; upon the proper construction of appropriation acts and other statutes; upon the interpretations and effect of public contracts between the United States and individuals and corporations; upon the validity and disposition of the varied claims against the United States presented to the War Department, including injuries received by employees on public works under Act of May 30, 1908; upon the execution of public works under appropriation by Congress; upon obstructions to navigation as caused by bridges, dams, locks, piers, harbor lines, etc., upon the riparian rights of the United States and of States and individuals on navigable waters, etc.; and the furnishing to other departments of the Government of statements and information opposite

to claims therein pending; as to the application of the eight-hour law (Act of Aug. 1, 1892), as amended by the Act of March 3, 1913, to the various classes of work under the several bureaus of the War Department, including river and harbor improvements."

By General Order 56, War Department, 1913, the Judge-Advocate-General of the Army is given charge, under the Secretary of War, of the direction and control of the United States Military Prisons.

QUARTERMASTER CORPS

5. Next in order comes the Quartermaster Corps, which is charged by the public with most of the crimes in the calendar. Embalmed beef, inadequate railroad transportation and other deficiencies too numerous to mention are the general charges. Red tape is a common disease.

The duties of the Quartermaster Corps are so multifarious that we will reserve consideration for the present and take them up specially after describing the other Departments of the War Department.

MEDICAL DEPARTMENT

6. "The Medical Department is charged with the duty of investigating the sanitary condition of the Army and making recommendations in reference thereto, of advising with reference to the location of permanent camps and posts, the adoption of systems of water supply and purification, and the disposal of wastes, with the duty of caring for the sick and wounded, making physical examinations of officers and enlisted men, the management and control of military hospitals, the recruitment, instruction, and control of the Hospital Corps and of the Nurse Corps, and furnishing all medical and hospital supplies except for public animals."

CORPS OF ENGINEERS

7. "The duties of the Corps of Engineers comprise reconnoitring and surveying for military purposes, including the laying out of camps; selection of sites and formation of plans and estimates for military defenses; construction and repair of fortifications and their accessories; the supervision of the location of all buildings in or within 1 mile of any fortification; the installation of electric power plants and electric power cable connected with seacoast batteries, and furnishing the necessary electrical supplies connected therewith; planning and superintending of defensive or offensive works of troops in the field; examination of routes of communications for supplies and for military movements; construction and repair of military roads, railroads, and bridges; military demolitions; execution of river and harbor improvements assigned to it; and such other duties as the President or Congress may order. It collects, arranges, and preserves all correspondence, reports, memoirs, estimates, plans, drawings, such deeds and titles as relate to the Washington Aqueduct and public buildings and grounds in the District of Columbia, and models which concern or relate in any wise to the several duties above enumerated."

ORDNANCE DEPARTMENT

8. "The Chief of Ordnance is charged with the duty of procuring, by purchase or manufacture, and distributing necessary ordnance

and ordnance stores for the Army and the Organized Militia, and establishes and maintains arsenals and depots for their manufacture and safe keeping. All officers or other persons in the military establishment to whom ordnance and ordnance supplies or funds are intrusted, will make accounts and returns thereof to the Chief of Ordnance at the times and in the manner prescribed."

"Ordnance and ordnance stores include cannon and artillery vehicles and equipments; apparatus and machines for the service and maneuver of artillery; small arms, ammunition, and accouterments; horse equipments and harness for the field artillery, and horse equipments for cavalry and for all mounted men except those in the Quartermaster Corps; tools, machinery, and materials for the ordnance service; and all property of whatever nature supplied to the military establishment by the Ordnance Department."

SIGNAL CORPS

9. "The Chief Signal Officer shall have charge, under the direction of the Secretary of War, of all military signal duties and of books, papers, and devices connected therewith, including telegraph and telephone apparatus and the necessary meteorological instruments for use on target ranges and for other military uses; of the construction, repair, and operation of military telegraph lines and the duty of collecting and transmitting information for the Army, by telegraph or otherwise, and of all other duties usually pertaining to military signaling and the operation of such corps as shall be confined to strictly military matters; of the direction of the Signal Corps of the Army and the control of the officers, enlisted men, and employees attached thereto; of the supply, installation, repair, and operation of military cables, telegraph and telephone lines, and radio apparatus and stations; of the supply, repair, and operation of field telegraph trains and balloon trains; of the preparation and revision of the War Department Telegraph Code; of the supervision of such instruction in military signaling, telephony, and telegraphy, as may be prescribed in orders from the War Department, except such as is used by the Coast Artillery in fire control and fire direction and service of submarine mines; of the procurement, preservation, and distribution of the necessary supplies for the Signal Corps, and of the procurement and issue of signal equipment required in coast defense."

BUREAU OF INSULAR AFFAIRS

10. "The Division of Insular Affairs of the War Department, organized by the Secretary of War, is hereby continued until otherwise provided, and shall hereafter be known as the Bureau of Insular Affairs of the War Department. The business assigned to said Bureau shall embrace all matters pertaining to civil government in the island possessions of the United States subject to the jurisdiction of the War Department; and the Secretary of War is hereby authorized to detail an officer of the Army whom he may consider especially well qualified, to act under the authority of the Secretary of War as the chief of said Bureau."

MILITIA BUREAU

11. "This Bureau is a part of the officer of the Chief of Staff and has immediate supervision over all matters pertaining to the National Guard. The execution of the President's order of June, 1916, directing mobilization of the Militia came first under the Militia Bureau.

PANAMA CANAL

12. In 1904 President Roosevelt issued the following instructions relative to the Canal Zone, viz: "I direct that all the work of the commission done by virtue of powers vested in me by the Act of Congress approved June 28, 1902, in the digging, construction, and completion of the canal, and all the governmental power in and over said canal zone, and its appurtenant territory, which by virtue of the act of Congress approved April 28, 1904, and these instructions, shall be vested in said Isthmian Canal Commission, shall be carried on or exercised under your supervision and direction as Secretary of War."

We have now finished our general survey and will proceed to consideration of the duties of the Quartermaster Corps.

THE QUARTERMASTER CORPS

The Quartermaster Corps is charged with the duty of providing means of transportation of every character, either under contract or in kind, which may be needed in the movement of troops and material of war. It furnishes all public animals employed in the service of the Army, the forage consumed by them, wagons and all articles necessary for their use, and the horse equipments for the Quartermaster Corps. It furnishes clothing, camp and garrison equipage, barracks, storehouses, and other buildings; constructs and repairs roads, railways, bridges, builds and charts ships, boats, docks, and wharves needed for military purposes; supplies subsistence for enlisted men and others entitled thereto; supplies articles for authorized sales and issues; furnishes lists of articles authorized *to be kept for sale*; gives instructions for procuring, distributing, issuing, selling, and accounting for all quartermaster and subsistence supplies; has charge of the supply and distribution of and accounting for funds for the payment of the Army, and such other financial duties as are specially assigned to it; and attends to all matters connected with military operations which are not expressly assigned to some other bureau of the War Department. The Quartermaster Corps transports to the place of issue and provides storehouses and other means of protection for the preservation of stores supplied for the Army by other departments.

Please notice especially one clause just read, "And attends to all matters connected with military operations which are not expressly assigned to some other bureau of the War Department."

Under this the Quartermaster Corps becomes inevitably the one charged with unlimited responsibilities as the science of war demands new accessories or develops new problems.

The fixed duties of the Quartermaster Corps if performed in their entirety by one man would require him to be:

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|-----------------------|------------------------|-------------------------|
| 1. A Railroad Expert. | 5. Architect. | 10. Banker. |
| 2. Civil Engineer. | 6. Food Chemist. | 11. Motor Expert. |
| 3. Ship Constructor. | 7. Industrial Chemist. | 12. Electrical Engineer |
| 4. Builder. | 8. Accountant. | 13. Navigator. |
| | 9. Textile Expert. | |

In fact there seems hardly any profession or scientific accomplishment from which something of use and efficiency cannot be brought to advantage into the service of the Quartermaster Corps. It has been the custom of the past to regard the transportation, feeding, clothing, and equipping of an Army as subordinate and inferior. Arms, brains and courage are the first requirements, but the outstanding facts of the present war indicate plainly the mobilization of industries as well as of arms. The really efficient Quartermaster of the future will be an expert man of business as well as versed in war, a man knowing sources of supply, best and quickest methods, as well as the diversifications of modern business.

In reviewing the work of the Quartermaster Corps, its failures, red tape and alleged inefficiency, do not fail to keep in mind the general work it is called upon to perform. At present our Army in round numbers consists of about one hundred thousand men. Prior to the present fiscal year which ends June 30th next, the authorized expenditures for the Army totaled about one hundred million. This present fiscal year the Army appropriations reached, without mobilization expenses of many millions, the total of three hundred millions; of this amount the Quartermaster Corps is charged with the disbursement of about one hundred and eighty millions. If you compare with this a corporation with whose business you are familiar, that does a business of twenty millions a year; then multiply this nine times; add to it the peculiarities of service in the Philippines, Hawaii, Canal Zone, and Porto Rico, you will then have a conception of the work the Quartermaster Corps is called upon to perform.

Under an Act of August 24, 1912, the office establishments of the Quartermaster General, the Commissary General, and the Pay Master General of the Army were consolidated and constituted into a single bureau of the War Department to be known hereafter as the Quartermaster Corps, and its head to be named the Chief of the Quartermaster Corps. This action consolidated the former Quartermaster, Subsistence and Pay Departments of the Army into one corps, and brought the entire work of the three separate departments under one supervision.

The present commissioned personnel, in addition to non-commissioned officers and privates of the Quartermaster Corps and civilian employees, is composed of the following:

Major General	1
Brigadier Generals	2
Colonels	14
Lieutenant Colonels	27
Majors	52
Captains	109
2d Lieutenants	72
Total	<u>277</u>

Historically, the office of the Quartermaster General was originally created during the War of the Revolution by resolution of Congress of June 16, 1775, and, by subsequent resolution dated July 19, 1775. The appointment to the vacancy was vested in General Washington, and by resolution of Dec. 22, 1775, the rank of Colonel was attached to the office. The first appointee was Thomas Mifflin of Pennsylvania, who continued to exercise its function until Aug. 5, 1780. On July 25, 1785, the office expired on account of statutory limitation. After the close of active military operations in 1781, practice of supplying the troops by system of contracts, which had been resorted to during the war and had been approved by resolution of Congress, dated Oct. 2, 1778, was resumed and continued to exist until its failure as an efficient method of supply was demonstrated during the War of 1812.

The present Quartermaster Department was established by name by Act of March 28, 1812, and the commissioned personnel at that time consisted of a Brigadier General as Quartermaster General, four Deputy Quartermasters, and as many assistant Deputy Quartermasters as the President decided were required. You will accordingly notice that with the consolidation of August 24, 1912, the Quartermaster Department had been in existence a little over one hundred years.

The second large division of the Quartermaster Corps, that of the Subsistence Department, was created during the War of the Revolution by resolution of Congress dated July 19, 1775, and on the recommendation of General Washington, Jonathon Trumbull of Connecticut was appointed to the office. The methods of supplying the army with provisions having proved inadequate, the matter was investigated by a committee of Congress and the Department was re-organized by resolution of Congress dated June 10, 1777. The Subsistence Department has existed from that time until its consolidation with the Quartermaster and Pay Departments in 1912 substantially as organized.

The first established army ration, as furnished by the Subsistence Department, under Act of April 30, 1790, consisted of the following:

1 lb. of fresh or salt beef, or	and to each 100 rations:
$\frac{3}{4}$ lb. of pork or bacon,	1 qt. of salt,
1 lb. of flour,	2 qts. of vinegar,
$\frac{1}{2}$ gill of spirits;	2 lbs. of soap,
	1 lb. of candles.

By act of March 3, 1779, the regular spirit ration was reduced to $\frac{1}{2}$ gill and commanding officers were authorized to make extra issue of spirits at the rate of $\frac{1}{2}$ gill per ration "in cases of fatigue service or other extraordinary occasions." The issue of spirits as a component part of a ration was discontinued by executive order in 1832, and an issue of coffee and sugar was substituted therefore at the rate of four pounds of coffee and eight pounds of sugar to one hundred rations.

The last of the three departments combined in the Quartermaster Corps is the Pay Department. A system of payment of troops by means of regimental pay masters had been prescribed by several resolutions of Congress during the government under the Articles of Confederation. The Office of Pay Master General had also been established but had ceased to exist prior to the organization of the government under the

Constitution and the office and duties of Pay Master General were merged in those of Commissioner of Army Accounts by resolution of Congress dated March 3, 1787. A system of regimental pay masters established during the War of the Revolution was organized and continued in the military force, authorized by the Act of Sept. 29, 1789. The various minor changes and increases in the Pay Department remained practically as originally organized until the consolidation into the Quartermaster Corps by Act of August 24, 1912,

CHAPTER I.

It may be interesting to detail how the Quartermaster Corps gets its funds, accounts for and disburses the same, as well as the organization of the various offices of the Quartermaster Corps.

1st—The Source from which Funds Are Obtained:

All supplies and services furnished the Army by the Quartermaster Corps are procured from the funds appropriated therefore annually by an act of Congress entitled, "An act making appropriation for the support of the Army, etc.", generally referred to as "The Army Appropriation Act." Congress appropriates the funds on an itemized budget presented to the House Committee of Military Affairs by the Quartermaster General, in person, usually in December or January of each year for the funds required for the fiscal year beginning the 1st of July next. To the House Committee of Military Affairs, the Quartermaster General reports his approximate expenditures for the fiscal year then ending and under each appropriation and item thereunder the purposes for which the money is required. After satisfying itself, the committee then makes such recommendations to the House as to the amount which it considers the House should appropriate for the support of the Army for the coming fiscal year. The present appropriation bill, for example, is contained in Bulletin 33 of the War Department, 1916, but we will defer the discussion with reference to the individual appropriations of money allotted to the Quartermaster Corps for later treatment.

The word "appropriations" as used, means the various amounts authorized by Congress in the annual act making appropriation for the support of the Army to be expended for the purposes indicated by the title and context thereof by the Quartermaster Corps in accordance with law and regulations.

The money appropriated in support of the Army and disbursed by the Quartermaster Corps is accounted for under twenty-one separate headings, as follows:

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| 1. Pay. | *5. Regular supplies. |
| 2. Philippine scouts. | *6. Incidental expenses. |
| 3. Mileage. | *7. Transportation of the Army. |
| *4. Subsistence. | *8. Water and sewers. |
| *9. Clothing—camp and garrison equipage. | |
| 10. Horses of cavalry, artillery and engineers, etc. | |
| 11. Barracks and quarters. | |
| 12. Military post exchanges. | |
| 13. Roads, walks, wharves and drainage. | |
| 14. Construction and repair of roads, etc., in Alaska. | |
| 15. Barracks and quarters, Philippine Islands. | |
| 16. Construction and repair of hospitals. | |
| 17. Quarters for hospital stewards. | |
| 18. Shooting galleries and ranges. | |
| 19. Maintenance, Army War College. | |

* Accounted for under one head, "Supplies, Services and Transportation."

20. Rent of buildings for Quartermaster Corps in District of Columbia and elsewhere.

21. Claims for damages, etc., to private property.

Under the various appropriations above specified, there are 657 numbered items and sub-items which are used for purposes of identification on all requisitions for supplies and services, and in money vouchers and invoices of supplies. For example: Item No. 229E would cover "repairs to automobiles, including spare parts and accessories, Appropriation Supplies, Services and Transportation, Q. M. C." Of course, it is not required in the service that each one of these items should be memorized, but a printed list of them is issued from the office of the Quartermaster General, and as many copies as may be needed distributed to the various offices.

The cost of all supplies and services is charged to the appropriation or appropriations indicated by the wording of the Act and the purpose for which the article or the service is required. Section 7 of the Act making appropriation for the support of the Army for the fiscal year ending June 30, 1913, and for other purposes, provides "that the appropriations herein provided for the several departments consolidated under this act shall be available for the consolidated Corps herein created."

The various classes of offices of the Quartermaster Corps are as follows:

(A) The Office of the Quartermaster General of the Army, which is in Washington, D. C.

(B) The offices of the Department Quartermaster, of which there are one each at the headquarters of each territorial department. These offices are at present located as follows:

Governors Island, N. Y.—Eastern Dept., to which is attached the army posts in the Canal Zone and Porto Rico.

Chicago, Ill., Central Dept.

San Antonio, Tex., Southern Dept.

San Francisco, Cal., Western Dept. To which is attached Alaska.

Hawaiian Department.

Manila, P. I., Philippine Department.

(C) The offices of the various Depot Quartermasters in charge of general depots of supply are in the following places:

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| 1. Boston, Mass. | 5. Omaha, Nebr., |
| 2. Chicago, Ill. | 6. Philadelphia, Pa. |
| 3. Jeffersonville, Ind. | 7. St. Louis, Mo. |
| 4. New York City, N. Y. | 8. San Antonio, Tex. |
| | 9. San Francisco, Cal. |

(D) The offices of quartermasters at posts, garrisoned by Coast Artillery and by mobile troops. The number of garrison posts in the Eastern Department, which comprises twenty-two states and the District of Columbia, on the Eastern and Southern seaboard, in addition to Porto Rico and the Canal Zone, is eighty.

(E) Quartermasters at independent stations not coming under the above classes and under the direct control of the Quartermaster General of the Army.

(F) Officers of constructing Quartermasters who have in charge the supervision of construction work of the Quartermaster Corps at posts or stations where assigned and who are also under the direct control of the Quartermaster General of the Army.

(G) Office of the general superintendent of the Army Transport service.

(H) Office of a Transport Quartermaster, which may be also aboard a transport.

The office organizations through which it transacts its business are as follows:

For the office of the Quartermaster General (five divisions)

1. Administrative division:

Mail and record branch,	Administrative branch,
	Personnel branch.
2. Finance and accounting division:

Contract branch,	Officers' money accounts branch,
Finance branch,	Property account branch,
	Bookkeeping and accounting branch.
3. Supplies division:

Miscellaneous supplies branch,	Subsistence supplies branch,
	Clothing and equipage branch.
4. Construction and repair division:

Construction branch,	Mechanical branch,
Miscellaneous branch,	Reservation branch,
	Drafting branch.
5. Transportation division:

Land transportation branch,	Water transportation branch,
	Remount branch.

For the offices of Dept. Quartermaster, (3 divisions)

1. Administrative division:

Mail and record branch,	Personnel and miscellaneous branch.
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2. Finance and accounting division:

Finance branch,	Accounting branch.
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3. Supplies division (including transportation and construction and repair):

Subsistence supplies branch,	Transportation branch,
Miscellaneous supplies branch,	Construction and repair branch.

For the offices of the Depot Quartermaster, (3 divisions)

1. Administrative division:

Mail and record branch,	Personnel and miscellaneous branch.
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2. Finance and accounting division:

Finance branch,	Accounting branch.
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3. Supplies division (including transportation):

Supplies branch,	Purchasing branch,
	Transportation branch.

For the offices of the Quartermasters at posts (4 divisions)

1. Administrative division:

Mail and record branch,	Personnel and miscellaneous branch.
-------------------------	-------------------------------------
2. Finance and accounting division:

- We have now considered the following subjects in general outline, viz:

(a.) Names of the 10 Departments.

- (a.) Names of the 12 Corps, etc.**

- (c.) Duties of Q. M. C.**

- (a.) Names of each.

- (b.) Items and sub-items of

- (c.) How costs are charged.

- (a) Quartermaster General (One)

- (b.) Department Quartermasters (Five).

- (c.) Depot Quartermasters.

- (d.) Post Quartermasters.

- (c.) Independent Quartermasters.

- (f.) Constructing Quartermasters.

- (g.) Superintendent Army Transport Service.

- (h.) Transport Quartermaster.

Next follows the personnel of the Quartermaster Corps, which consists of:

- (a.) Commissioned Officers.**

- (b.) Civilians.

- 1. Clerks.**

- ## 2. Techni

3. Messengers.

4. Laborers, et

- Enlisted

- (c.) Enlisted.
1. Quarter

1. Quartermaster Sergeants, Senior grade.
2. Quartermaster Sergeants.

3. Sergeants, 1st class.

4. Sergeants.

5. Corporals.

6. Cooks.

7. Private

8. Privates.

1. trades and

All trades and qualifications are represented in the enlisted personnel of the Quartermaster Corps.

The grade of Quartermaster Sergeant, senior grade, includes:

- (a.) Master Electrician.
- (b.) Instructor, Q. M. C. School.
- (c.) Inspector of Subsistence Stores.
- (d.) Engineer of Motor Transport.

The grade of Quartermaster Sergeant provides men to act as storekeepers and also as clerks to Quartermasters.

The grade of Sergeant, 1st class, includes:

- (a.) Foremen Engineers.
- (b.) Truckmasters.
- (c.) Bakers.
- (d.) Clerks.
- (e.) Packmasters, Foremen Plumbers, Foremen Mechanics, Foremen Blacksmiths and Horseshoers, Trainmasters, Foremen Carpenters and Foremen Painters.

The grade of Sergeant includes:

- (a.) Clerks, stenographers and typewriters.
- (b.) Storekeepers and Foragemasters.
- (c.) School Teachers.
- (d.) Electricians.
- (e.) Engineers, Assistant Truckmasters, Machinists and Chauffeurs.
- (f.) Bakers, Blacksmiths, Painters, Plumbers, etc.

Those of the grade of Corporal and the Privates are intended to serve as laborers, storekeepers, assistants and helpers on the general work of the Corps.

We will next enquire how the Quartermaster Corps purchases its supplies and engage its services.

With operations so various and being accountable as well as responsible for vast sums of money, more or less rigid rules are necessary.

An officer of the Quartermaster Corps may have permission or be ordered to make a contract or a purchase but he alone is responsible under the laws and regulations for his action. Nor can he, except under certain unusual circumstances, make a contract or purchase without inviting competition. Nor can any officer of the Quartermaster Corps, or any officer doing duty therein, be concerned directly or indirectly in the purchase or sale of any article intended for or appertaining to the department, except on account of the United States. Nor can an officer accept voluntary service under this law: "Hereafter no Department or officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property."

The general act authorizing purchases is the following: "No contract or purchase on behalf of the United States shall be made, unless the same is authorized by law or is under an appropriation adequate to its fulfilment, except in the War and Navy Departments, for clothing, subsistence, forage, fuel, quarters, transportation or medical and hospital supplies, which however, shall not exceed the necessities of the current year."

As a general rule supplies must be advertised, for the law providing that "All purchases and contracts for supplies or services in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same when the public exigencies do not require the immediate delivery of the articles or performance of the service. When immediate delivery or performance is required by the public exigency the articles or service required may be procured by open purchase or contract at the places and in the manner in which said articles are usually bought and sold or such services engaged between individuals."

"Hereafter, except in cases of emergency or where it is impracticable to secure competition, the purchase of all supplies for the use of the various departments and posts of the Army and of the branches of the Army service shall only be made after advertisement, and shall be purchased where the same can be purchased the cheapest, quality and cost of transportation and the interests of the Government considered, but every open-market emergency purchase made in the manner common among business men which exceeds in amount one hundred dollars shall be reported for approval to the Secretary of War under such regulations as he may prescribe."

"That all purchases of said supplies, except in cases of emergency, which must be at once reported to the Secretary of War for his approval, shall be made by contract after public notice of not less than ten days for small amounts for immediate use, and of not less than from thirty to sixty days whenever, in the opinion of the Secretary of War, the circumstances of the case and conditions of the service shall warrant such extension of time. The award in every case shall be made to the lowest responsible bidder for the best and most suitable article, the right being reserved to reject any and all bids."

"Hereafter the purchase of supplies and the procurement of services for all branches of the Army service may be made in open market, in the manner common among business men, when the aggregate of the amount required does not exceed five hundred dollars; but every such purchase exceeding one hundred dollars shall be promptly reported to the Secretary of War for approval, under such regulations as he may prescribe."

In addition to the above, "Emergency purchases of quartermaster stores payable from appropriations, for incidental expenses, army transportation, and regular supplies, not exceeding \$200 in any one case, may be made under the authority of the department commander, but purchases under this authority should be avoided as much as possible by timely requisitions."

You have doubtless observed the words "supplies" and "services."

The word "supplies" covers all those things which the well known needs of the public service require.

"Services" are of two kinds:

Personal and Non-personal.

Personal services are obtained from the following sources:

- (a.) From civil life as in an emergency or for a job.
- (b.) From Civil Service registers.

(c.) Through enlistment in the Quartermaster Corps.

The definition of "Personal service" is "Whoever works personally as a servant of the Government renders personal service under the meaning of section 3709 of the Revised Statutes. Personal services may be either skilled or unskilled; may be rendered pursuant to informal agreement or contract, by individuals or firms or their agents; but all consideration of material is excluded."

Non-personal services include securing of telephone service, water, electric light, shoeing animals, wagon transportation, hauling, ferry service, printing, rentals, etc.

The method by which supplies may be purchased and services engaged are as follows:

First—By contract reduced to writing and signed by the contracting parties with their names at the end thereof:

(1) After advertising, with the lowest responsible bidder, for the best and most suitable supplies or services.

(2) After advertising, with other than the lowest responsible bidder, when proposals received are above the market prices or otherwise unreasonable.

(3) Without advertising when it is impractical to secure competition.

(4) Without readvertisement when proposals have been invited and none have been received.

(5) Without advertising, when immediate delivery or performance is required by public exigency.

Second—By proposal and acceptance agreement or by proposal and letter of acceptance, unless there is involved the construction, repair, or alteration of public works (including vessels).

When delivery or performance is to be completed within sixty (60) days, and the total amount or cost involved does not exceed \$5,000, or

When the total cost of the supplies or services does not exceed \$500, irrespective of the time of delivery or performance:

(1) After advertising, with the lowest responsible bidder for the best and most suitable supplies or services.

(2) After advertising, with other than the lowest responsible bidder, when proposals received are above the market price or otherwise unreasonable.

(3) Without advertising, when it is impracticable to secure competition.

(4) Without readvertisement, when proposals have been invited and none have been received.

(5) Without advertisement, when immediate delivery or performance is required by a public exigency.

Third—By open-market purchase (without advertisement or contract) in the manner common among business men, when the delivery or performance immediately follows the award or bargain:

(1) When the aggregate amount or cost of the supplies or services to be procured does not exceed \$500 in amount.

- (2) When immediate delivery or performance is required by a public exigency.
- (3) When exceptional articles of subsistence stores are to be procured.
- (4) When it is impracticable to secure competition.
- (5) When proposals have been invited and none received.
- (6) When proposals received are above the market price or otherwise unreasonable.
- (7) When the service is for newspaper advertising.
- (8) When purchases are made from Indians.

For purposes of accounting and business methods, services are divided into four classes as follows:

Class I which includes personal and non-personal required in connection with pay, supply, equipment, subsistence and shelter of troops in garrison or in the field which can be anticipated and estimated for in advance.

Class II which includes like services to those in Class I but which are incidental or emergent.

Class III includes all services for repairs to public buildings, roads, walks, wharves, drains, plumbing, heating, etc.

Class IV including all other services required not embraced in Classes I, II and III, like new constructions, or other projects, not repairs.

Supplies are in like manner divided into five classes as follows:

Class "A" which includes most of the usual articles used by troops.

Class "A-1" which includes all subsistence stores.

Class "B" which includes all supplies required in repairs to public buildings, roads, walks, wharves, plumbing, heating, etc.

Class "C" which includes all clothing.

Class "D" which includes all other supplies not embraced in the other classes.

These classifications of supplies and services have definite and distinct uses in the transaction of business as we shall see later.

CHAPTER II.

The problem here presented will be the establishment of a camp for an Infantry Division of approximately 15,000 men at a point in New York State to be known as Camp X. The work of establishing this camp is to be done by Major John Doe, Q. M. C., U. S. R.

The aim will be to give you, in outline, the duties that you are liable to be called upon to perform in the event of active service.

It should be borne in mind that this problem is applicable to both larger and smaller commands, in other words, that the same general principles would be involved; also that the duties of Quartermasters, both Captain and Major, are essentially of the same character, and the method of securing supplies, paying therefor and in fact everything herein explained, applies to your duties when in camp, as in this problem, or anywhere else.

Major Doe receives orders from The Adjutant General of the Army, Washington, D. C., to report to the Commanding General, Department of the East, at Governor's Island, New York Harbor, for active duty.

AT DEPARTMENT HEADQUARTERS

Upon arrival at Headquarters Major Doe inquires for and reports to the Department Adjutant, showing his orders from Washington. He will then receive an order worded about as follows:

HEADQUARTERS, EASTERN DEPARTMENT,

Governor's Island, New York, March 1, 1917.

Special Orders, No. 143.

1. Under War Department instructions of February 25, 1917, Major John Doe, Q. M. C., U. S. R., is detailed for duty as Quartermaster, Mobilization Camp X, N. Y., and will proceed to the camp with the least practical delay and prepare same for the reception of troops.

Upon the completion of this duty he will return to these headquarters, unless otherwise ordered.

The travel directed is necessary in the military service.

By Command of Major General White.

OFFICIAL,

W. A. DOWNS,

Adjutant General, Adjutant.

K. T. JONES,
Colonel, C. A. C.,
Chief of Staff.

He then proceeds to the office of the Department Quartermaster, and reports to him, showing his order and requesting detailed instructions, which for the purpose of this problem will be assumed to be given as follows:

(a) The camp site has been selected and leased by the government in advance.

* For detailed explanation of uniform and equipment required and where to procure it see Appendix "A."

(b) The troops will begin to arrive at the camp in about two weeks.

(c) The troops will arrive equipped with the uniform they wear, blankets and ordnance only.

(d) A company of Engineers, equipped for field service, will arrive at the camp on the third day to assist in laying out the camp site.

(e) A superintendent of construction will report at once.

(f) An office and the necessary wagon transportation for camp purposes will be procured locally as needed.

These are desirable conditions, not all of which will maintain, but information should be secured on all of the points mentioned.

After receiving these instructions Major Doe should request the services, temporarily, of clerk from the office force and proceed about as follows:

1. Write a letter requesting that a clerk be detailed to accompany him to Camp X. As this letter will be written in accordance with the form laid down for all official letters of the War Department, it is given in full.

OFFICE OF THE QUARTERMASTER,

Camp X, N. Y., March 1, 1917.

FROM: Quartermaster,
TO: Commanding General, Eastern Department,
SUBJECT: Assignment of a clerk.

1. It is requested that a competent and experienced clerk be assigned to this camp and ordered to report immediately for duty.

JOHN DOE,
Major Q. M. C., U. S. R.

2. Write a letter requesting that the following be invoiced and shipped to him by express, viz:

(a) One typewriter,

(b) One field desk, packed with necessary stationery and the following books, etc.:

Army regulations.

Quartermaster Manual.

Field Service Regulations.

General Orders No. 39, War Department, 1915 (equipment circular).

Table of Organizations.

Emergency Check Book.

Railroad Guide.

Circular 28, O. Q. M. Corps, 1913 (Class "A" circular).

Circular 12, Q. M. G. O., 1916 (blank form circular).

Circular 16, Q. M. G. O., 1916 (railroad routing circular).

One Book of Transportation Requests, containing 100 requests.

One Book of Telegraph Blanks, containing 100 telegrams.

A supply of following Q. M. C. Forms:

Circular Proposals (Forms No. 118, 119, 119a and 119b).

Leases (Form No. 101).

Bills of Lading, complete (Forms No. 153, 154, 155, 156 and 151).

3. He should next prepare an Estimate of Funds (Form No. 34) for an amount sufficient for the preliminary work of the camp, asking for the following amounts:

Appropriation: Supplies, Services and Transportation; ten thousand dollars (\$10,000).

Appropriation: Barracks and Quarters; two thousand dollars (\$2,000), and that these amounts be at once placed to his credit with the Treasurer of the United States.

For illustration see Appendix "B."

4. Write a letter requesting that the following personnel be ordered to the camp immediately:

1 Captain, assistant.	1 Requisition Clerk.
1 Chief Clerk.	1 Construction and Repair Clerk.
1 Stenographer.	1 Transportation Clerk.
2 Finance Clerks.	3 Clerks, misc. work.
1 Record Clerk.	2 Checkers.

At Subsistence Warehouse.

1 Quartermaster Sergeant.
8 Assistants (2 Corporals, 4 Privates 1st Class, 2 Privates).

At Clothing Warehouse.

1 Quartermaster Sergeant.
3 Assistants (1 Corporal, 2 Privates 1st Class).

At Equipment Warehouse.

1 Quartermaster Sergeant.
5 Assistants (2 Corporals, 1 Private 1st Class, 2 Privates).

At Corral.

1 Quartermaster Sergeant, wagonmaster.
1 Sergeant Q. M. Corps, assistant wagonmaster.
1 Sergeant Q. M. Corps, in charge of property.
14 Privates 1st Class, teamsters.
6 Chauffeurs (Sergeant Q. M. C.).

At Bakery.

4 Sections of Bakery Company, complete (See Table of Organizations).

Miscellaneous Employees.

3 Stationary Engineers (or 2 Engineers and 1 Electrician), at pump houses.
1 Wheelwright
1 Blacksmith.
1 Machinist.

The balance of the employees will be secured near the camp—

4 Watchmen (at warehouses, corral, shops and railroad yards).

12 laborers.

1 Blacksmith, helper.

4 Scavengers.

2 Firemen.

1 Cook.

RECAPITULATION.

(Exclusive of Bakery.)

Commissioned Officers	2
Civilian Clerks	13
Quartermaster Sergeants	4
Sergeants Q. M. Corps.....	8
Corporals Q. M. Corps.....	5
Privates 1st Class.....	21
Privates	4
Miscellaneous employees	30
Total	87

The above is considered to be a minimum force for the work to be performed. The particular grades of non-commissioned officers specified, for instance, may not be available, but other non-commissioned officers or civilians should be provided to replace them.

PROCEEDING TO CAMP

Having accomplished the above, and after ascertaining that the Department Quartermaster has no further instructions for him, Major Doe now proceeds to Camp X, accompanied by his clerk. For the journey he is allowed seven cents a mile as reimbursement on voucher Form No. 337, W. D., properly made out and forwarded, after completion of the journey, to the Department Quartermaster, or he may, if he so desires, present the order he received from the Department Adjutant to any Quartermaster and secure a Transportation Request (to be described later), which when presented at any railroad ticket office will secure him the necessary ticket. In this case he would be reimbursed for his other expenses including sleeping car expenses, etc., on the same form and in the same manner, at the rate of four cents per mile.

AT CAMP

Camp X is found, upon arrival, to be located three miles from the railroad and town. After securing lodgings which are at his own expense, the first thing to be procured is an office; this should be as conveniently located with respect to the town and camp as possible. It should consist of at least two rooms, one as private office and the other large enough to accommodate the clerical force soon to arrive.

The lease of this office should be made on Q. M. C. Form No. 101 and in accordance with the instructions thereon. It should include the absolutely necessary office furniture.

The arrangements for renting the office should be secured in the ordinary business way, by verbal agreement to be later followed by a written agreement.

Once established in this office with his clerk, held desk and typewriter, Major Doe is ready to begin work. His first duties should be as follows:

1. Rental of a telephone, in the ordinary manner.
2. Inform postal and telegraph officials of his location.
3. Rental of an automobile for official use, if necessary.

The cheapest price at which a suitable machine can be obtained by the day or week should be ascertained from the different dealers, this price to include chauffeur, tires, and gasoline and oil, at so much per gallon. The dealer from whom the machine is rented to submit his price in writing, and an official letter be written to him accepting his offer.

4. Visiting local merchants and city or town officials with a view to finding out what is procurable locally, in quantities sufficient for the needs of the camp, and to inform himself of the situation with regard to the employment of labor, the nearest markets for what is not procurable locally, and in general, any information that they may have to give. He should bear in mind that the official and business element of the community can help his project a great deal. His aim should always be to secure their active co-operation in all proper ways.

5. Looking over in a general way, the camp site with special attention to drainage, lighting, railroad spurs and water supply. Nothing is more important or will contribute more to the well-being of the camp than a supply of good potable water.

The best water is secured from springs, next from driven wells or from water works of the locality. Water from streams, especially in a thickly settled community, is to be avoided if possible. The source of the water supply should be carefully investigated and the water analyzed in advance.

The approximate daily requirements of water are as follows:

When on the march—6 gallons per man and 6 to 10 gallons per animal.

When in permanent camp with kitchens, bath-houses, etc.—25 to 30 gallons per man and 10 to 15 gallons per animal.

6. Communicating with the division superintendent of the railroad and arranging for his presence, as soon as possible, in connection with the laying out and construction of spur tracks to the camp.

A careful study should be made of Table of Organizations and Field Service Regulations, so as to be perfectly familiar with the number of men and the different units composing an Infantry Division, as well as the type of camps prescribed, etc.

Major Doe will probably retire late on this, as well as many of the nights to come, and with more and more of a realization that in electing to serve his country as a Quartermaster, he did not elect the easiest post. Later he will probably decide that he elected the most difficult. He will find that when things go right, they are taken as a matter of course by all but a few, with no thought on their part of the work he has done, but when the least thing goes wrong he must expect everyone effected to complain and blame him more or less loudly. All of which is only human nature after all.

If he is to be successful he will, however, be out early the following morning, as there is much to be done.

SECOND DAY

The most important work for Major Doe on this, his second day in the office, will be the requisitions (the War Department's term for request), for the necessary tentage, miscellaneous equipment, subsistence (food), forage for animals, clothing (to replace that worn out and for men who arrive with only a partial allowance), animals, wagons, etc. He cannot of course make all these out by himself, nor will he be required to; but he should understand how they are made out, how disposed of, etc.

BLANK FORMS

Before proceeding in this discussion it would be well for Major Doe to look over Circular No. 12, O. Q. M. C., 1916, which contains a list of the number, designation and purpose of the blank forms pertaining to the Quartermaster Corps. He brought with him only a few blanks required for immediate use, so after looking through Circular No. 12 and deciding upon the quantity of each of the blanks which he decides will be needed at the Camp, he makes out a requisition for same in quadruplicate, on Form No. 160, including thereon such envelopes, writing paper and other stationery needed, and forwards three copies of same to Department Headquarters.

The method by which the Camp Quartermaster accounts for supplies (every Quartermaster must show each article he receives and the disposition of same) will be fully described at another time.

EQUIPMENT ORDER

At this point it will be necessary for Major Doe to make a study of G. O. No. 39, W. D., 1915, which publishes the necessary field equipment of all organizations comprising the Army, such as companies, troops, batteries, regiments, wagon trains, etc. This general order is no mere single page affair, but a book in every sense of the word, consisting of 576 pages. This order, as well as other publications has been modified by the passage of an Act of Congress, approved under date of June 3, 1916, which is now commonly known as the National Defense Act. This act changed the strength of most of the different units of the Army, thus making corresponding changes necessary in the tables.

A sample of page 131 of this general order is shown in Appendix "C."

On the front page of G. O. 39, equipments "A," "B" and "C" are mentioned.

The amount of equipment under "A" as prescribed in the table is to meet the requirements for a period of at least ten days; equipment "B" for at least twenty days; equipment "C" for at least thirty days. The amount shown cover ordinary needs. Such quantities only of supplies should be called for as are actually needed to maintain the prescribed equipments. When conditions permit, "extra issues," such as soap, lantern candles (in lieu of mineral oil), salt for animals, etc., may be obtained to cover a period of less than ten days.

Let us examine a little more in detail the sample page of G. O. No. 39, which covers a portion of the equipment for a Regiment of Infantry at war strength, equipment "C." If we look on the line of sweaters (this item, by the way, being now obsolete as part of the equipment), we will observe that the total allowance for the enlisted men of a Regiment of Infantry at war strength is 1890. In the second column headed "Company of a Battalion" are inserted the figures 144. In the fourth column headed "Total for One Battalion" are the figures 575. Now four times 144 (there being four companies to a battalion in an infantry regiment) is 576, making one sweater short of the number required, but if you will look at the column headed "Remarks" you will see that one company of each battalion has 143 men only, so that the proper allowance for a battalion, to give one sweater for each man, is 575. Consequently for a regiment we get the following figures:

$3 \times 575 =$	1725
Headquarters company	55
(there being three battalions to a regiment).	
Machine-gun company	51
Supply company	35
Sanitary detachment	24
Total	1890

Now examine the item "tents, shelter half." We find that 144 shelter halves, dismounted, and six shelter halves, mounted, are given. This will provide tentage for the enlisted men and also three shelter tents for the commissioned officers of the company (each officer is entitled to one shelter tent, consisting of two halves). If we continue down in the same column, we find 20 large pyramidal tents and two small pyramidal tents, giving us the allowance for a company. These tents are intended for the following usage: Eighteen of the large pyramidal tents are to accommodate eight men each, which equals one hundred and forty-four. One tent is for the 1st Sergeant's office, and the other for use as the Company Store tent. This accounts for the twenty large pyramidal. Now as to the two small pyramidal; one of these is intended for the Captain, and the other for the two Lieu-

tenants of the Company. The Captains and Lieutenants of companies using shelter tentage when out on marches or field manoeuvres, just as the men, living in the pyramidal tents when in a more or less settled camp. We next observe that in the third column, Battalion Headquarters, the allowance of tentage is three small pyramidal tents and one wall tent. These three small pyramidal tents are intended to provide for the Major, his Adjutant, and the other tent for storage purposes; the one wall tent being supplied for a Battalion Headquarters' Mess. Now going to the fifth column (Headquarters Company), we find the allowance stated as nine pyramidal, large, and three pyramidal, small. Of the nine large tents, seven would be required for the enlisted men, one as office tent and the other as storage tent. The three small pyramidal tents are intended to provide, one as quarters for the Captain, another one for two of the Lieutenants, and the third one for the other Lieutenant, making a surplus of a half a tent. In the next column (Machine-Gun Company), seven of the large pyramidal tents are intended as quarters for the men, and one for office and storage; the two small tents being one for the Captain and one for the 2nd Lieutenant, or again a surplus of half a tent. In the same way the tentage for the Supply Company is figured. The tentage for the Sanitary detachment shows an allowance of four large and four small pyramidal. Three of the large tents are for the detachment, and the other for office and storage. The four small tents are intended to provide quarters for officers, of whom there are four; one Major and three Captains. In the column (Regimental Headquarters), we find the allowance given as three large and five small pyramidal tents. The note in the column of remarks shows that the three large tents are for use of the guard. The five small tents being required as follows: two for the Colonel, one as quarters and one as office; two for the Lieutenant Colonel, one as quarters and one as office; and one for the Chaplain. Thus figuring, we get the total allowance of a Regiment of Infantry at war strength, of 270 large pyramidal tents and 49 small. The other tentage for a regiment consists of two storage tents, in which the Regimental Quartermaster stores his supplies; and five wall tents, used as follows: one each for the three Battalion Headquarters, for the mess, and two for the Regimental Headquarters, one being for mess and one for regimental office.

This explanation indicates the manner in which the allowances are arrived at. See also page — G. O. 39.

REQUISITIONS

As the time for the arrival of the troops is all too short, and since it is necessary to be forehanded whenever possible, Major Doe should dictate to his clerk and have him write the following telegram, on official telegraph blank (this blank, after being certified to by the sending officer and delivered to the telegraph company, will be sent without prepayment of charges, which are finally paid by the proper disbursing officer of the government, charged with the settlement of such accounts).

OFFICIAL TELEGRAM

Day Service.

Urgent.

Camp X., N. Y.

March 2d, 1917.

Commanding General,
Governor's Island, N. Y.

Request immediate shipment following through by tracer, equipment "C" for an Infantry Division, war strength, including thirty days garrison rations and thirty days forage for animals. Requisitions follow by mail.

DOE.

A study of this telegram in connection with G. O. No. 39, shows the value of this very elaborate compilation. In this brief telegram which Major Doe has just sent, he has been able to ask for between two hundred and three hundred different articles, including the exact quantity of the following: tentage-miscellaneous camp equipment, clothing, animals, wagons, horses, food and forage; the whole valued at many hundred thousands of dollars.

This telegram would, in case war had been declared and the troops were in the field beyond the advance depot (see Foot Note 1), have been all that was necessary as accountability for supplies in time of war, is limited to a few forms contained in Circular No. 18, O. Q. M. G., 1916. As rule in the Zone of Advance, formal requisitions are dispensed with and the troops are supplied automatically.

It will be seen that in this Mobilization Camp (see Foot Note 2), with which we are concerned, the real work of equipping and raising the troops to their war strength is conducted. This necessarily makes it a place of great activity, and if Major Doe is to be a successful Quartermaster, it will be necessary for him to be alert, resourceful and energetic. As before stated in the telegram, the written requisitions or request enumerating each article and the quantities of each required must be made out and forwarded by mail. These requisitions can, since the telegram has been despatched, be prepared after the arrival of the office force, but in order that Major Doe may know how requisitions should be made, a sample of each is presented with the necessary explanations, etc.

Foot Note 1. The position of the advance depot is fixed from time to time by the commander of the field forces.

Ordinarily the advance depot will be on a line of railroad and as near the field forces as possible. As more or less exposed to the enemy, an undue accumulation of supplies at the advance depot is undesirable.

Foot Note 2. A Mobilization Camp is a place in the territory from which the troops are drawn, where they are assembled to be raised to war strength, equipped and prepared for service.

A Concentration Camp is a place near the scene of intended operations, or near an embarkation point, where troops are assembled for immediate use against an enemy, or for transport to an overseas theatre of operations.

We will now take up and consider sufficiently in detail for Major Doe to understand the general principles, the requisition for each of the following:

For TENTAGE, on Form No. 160.

For FORAGE, on Form No. 160.

For CLOTHING, on Form No. 161.

For ANIMALS, on Form No. 162.

For SUBSISTENCE, on Form No. 168.

For WAGON TRANSPORTATION, on Form No. 160.

For FUNDS, on Form No. 34.

TENTAGE REQUISITION: If Major Doe will now turn to his G. O. No. 39, he will find the following tentage necessary for an Infantry Division at war strength. For copy of the requisition, see Appendix "D."

FORAGE REQUISITION: The daily forage ration for a horse is fourteen pounds of hay and twelve pounds of oats. For a mule, fourteen pounds of hay and nine pounds of oats (three pounds of bran may be substituted for three pounds of grain when desired, or the Commanding Officer may substitute other recognized articles of forage obtained locally, the variation due to the substitution not to exceed the money value of the components of the ration at the contract rates in effect at the time of the change); bedding, three and one-third pounds per day for each animal. He now makes a summary of the total number of animals of the various kinds fixed for an Infantry Division, by G. O. No. 39, and multiplies the number by the allowances above given, which gives him the total quantities of grain, hay and straw for which he should requisition, inserting in his requisition the local cost of each, per one hundred pounds, and the total cost of each item called for. For illustration, see Appendix "E."

CLOTHING ESTIMATE: This blank shows the articles of clothing usually furnished, Major Doe inserts the number that he requires of each, also the quantities on hand and due, if any; and the unit price and total cost. For instance, under the item "breeches, cotton service, olive drab," there are thirty-two different sizes shown; but as Major Doe does not know the sizes of the clothing which the men coming to the Camp will wear, he can call for the total quantity he needs and then add the words "assorted" or "tariff sizes." The average number of men in the various thirty-two sizes, per thousand, has been all worked out on a tariff list, the last one being published in G. O. No. 17, War Department, 1917, a copy of which is in the hands of the Supply Depot Quartermaster and he will proceed to fill Major Doe's order by sending him the number of each size, showing the tariff as probably required per one thousand men. An illustration of several items on the clothing estimate is shown in Appendix "F."

ANIMAL REQUISITION: Major Doe having found, in connection with his forage requisition, the number of animals and kinds he requires, and the total number of each being thus ascertained, he makes up this requisition. For illustration, see Appendix "G."

SUBSISTENCE REQUISITION: The subsistence which will be required for an Infantry Division at war strength for thirty days, is as follows:

Bacon in crates.....	67,500 lbs.
Flour, issue, in sacks.....	508,620 lbs.
Hard bread, in boxes.....	22,500 lbs.
Baking powder, No. 1.....	2,440 cans
Beans	48,000 lbs.
Rice	16,500 lbs.
Tomatoes, small cans.....	28,080 cans.
Prunes, in boxes.....	11,250 lbs.
Apples, evap., in boxes.....	5,250 lbs.
Peaches, evap., in boxes.....	3,750 lbs.
Jam, blackberry, No. 2.....	11,520 cans
Coffee, issue, R. & G.....	30,150 lbs.
Tea, black, Oolong.....	4,500 lbs.
Sugar, granulated.....	94,500 lbs.
Milk, evap., pints.....	20,160 cans
Vinegar	1,350 gals.
Pickles, cucumber.....	1,125 gals.
Salt, issue.....	19,500 lbs.
Pepper, black, No. ¼.....	4,875 cans
Cinnamon, No. ¼.....	720 cans
Cloves, No. ¼.....	270 cans
Ginger, No. ¼.....	540 cans
Nutmegs	45 lbs.
Sirup, issue, in bulk.....	4,770 gals.
Flav. ext., lemon, 2-oz.....	1,440 bots.
Flav. ext., vanilla, 2-oz.....	1,800 bots.
Soap, issue	18,900 lbs.
Candles	9,000 lbs.
Toilet paper, pkgs.....	3,000 pkgs.
Matches, safety.....	151,200 boxes
Salt, rock	750 lbs.
Towels, huckaback.....	720 doz.
Beef, fresh.....	450,000 lbs.
Mutton, fresh.....	28,125 lbs.
Potatoes, fresh.....	450,000 lbs.
Onions, fresh.....	84,000 lbs.
Lard, issue, in pails.....	4,500 lbs.
Butter, issue, prints.....	15,000 lbs.
Yeast, compressed.....	(as required)
Ice	2,250,000 lbs.

An illustration of how some of these items are called for is shown in Appendix H. The definition of perishable articles are those a supply of which it is not intended to be kept on hand more than one month at a time. The other supplies specified on the monthly requisition are intended to be called for once in three months.

WAGON TRANSPORTATION: The allowances are obtained from G. O. No. 39, and called for on Form 160. An illustration is given in Appendix "I."

ESTIMATE OF FUNDS: An illustration was given in a previous lecture, showing how estimates on funds are made, and it consequently will not be necessary to show here how Major Doe makes up an estimate for the funds he now needs. The submitting of an estimate of funds is simply calling for more or less money, under the various appropriations shown on the third page of the estimate, as the needs of the particular camp required. See Appendix "B."

Requisitions for the miscellaneous Class "A" supplies (comprising the axes, mosquito bars and blankets, the brooms, the tentage, the buckets, the cots, the nails, towels, etc.). The ordinary definition of Class "A" supplies is that it includes all supplies for the use and equipment of troops in field and in garrison for the purchase of which funds can be apportioned to the proper military command. From Circular No. 28, O. Q. M. G., 1913, which Major Doe brought with him in his field desk, he finds on looking at page 125, that the "designated Depot or point of supply" is shown in paragraph 17 of the circular. He now turns to page 8, paragraph 17, and finds for his Camp the articles of camp and garrison equipage (which includes tentage), is furnished from the Philadelphia, Pa., General Depot. You have already been informed how this requisition reaches the Supply Depot, and the action which the Supply Depot takes thereon to furnish it. In the same way using Circular No. 28, and turning to the proper page, he learns the proper Supply Depot that furnishes the balance of the articles which he wishes. Separate requisitions should be forwarded for each depot of supply. The animals he wishes, and the funds he needs, will be furnished him only by the Quartermaster General of the Army, upon his making request therefor, upon the proper blank which he will find listed in Circular No. 12, O. Q. M. G., 1916.

All requisitions (except for subsistence, which are made in duplicate and of which only one copy is forwarded) are made out in quadruplicate, all the copies being made on the typewriter by the carbon process at one time. After being signed by the Quartermaster and approved by the Camp Commander, one copy of each requisition submitted is retained for office file and three copies are forwarded to the Commanding General of the Department. When received at Department Headquarters, they are transmitted to the office of the Department Quartermaster, where they are carefully looked over to ascertain if the quantities and supplies called for are correct and the money is available to procure them. If found correct, or if not correct the necessary correction are made, and they are then approved by the Adjutant of the Department, acting for the Commanding General for supply either from the proper depot of the Q. M. Corps or for purchasing locally by the Camp Quartermaster. The proper depot to which requisition should be forwarded is fully explained in Circular No. 28, O. Q. M. C., 1913, (list of Class "A" supplies and price list).

Upon receipt of the requisitions the depot takes action as follows: (a) furnishes and ships the articles from stock on hand; (b) supplies a portion from stock and a portion by purchase from dealers; (c) recommends to Department Headquarters that a portion be procured by the Camp Quartermaster, by local purchase in the vicinity of the Camp, as such purchase is considered cheaper than supply from depot, with cost of transportation to the Camp, added.

The depot itemizes each of the articles furnished, whether from stock or by purchase on Q. M. C. Form No. 201 in sextuplicate by the carbon process disposed of as follows: Two copies to the Quartermaster General of the Army. One to the Department Quartermaster. Three copies to the Camp Quartermaster, who returns one copy after receipting same to the invoicing officer, retains one, and sends the other copy to the Quartermaster General of the Army.

CHAPTER III

It must be borne in mind that much of the preceding descriptive matter is not a part of Major Doe's day's work and that in reality he has just started his second day by sending his telegram for the various supplies needed for the camp.

CASH ACCOUNT

The next important step will be to inaugurate his cash account. This is probably the most complicated, also from a purely personal standpoint, the most necessary thing for Major Doe to understand, for the Treasury Department, represented by the Auditor for the War Department, who first passes on expenditures, and the Comptroller of the Treasury, who takes final action, act in strict accordance with law. If the law has not been adhered to, no matter how important to the welfare of the Army the expenditure may have been, it must be and is disallowed. If an item is disallowed it means that the officer who made the expenditure is personally charged with the amount until the item is finally passed by the Auditor. If not passed by the Auditor and the Comptroller sustains the Auditor, the officer who made the expenditure must pay the amount. It will therefore be necessary to make a close study of this subject. As an aid, the important forms as well as his first purchase vouchers are shown in Appendix "J" and should be carefully studied.

The main financial forms of the War Department pertaining to purchasing and paying for supplies and services, are as follows:

1. Cash Book.
2. Check Book.
3. Account Current, W. D. form No. 320.
4. Abstract of Disbursements, W. D. form No. 329.
5. Pay roll, army, W. D. form No. 366.
6. Pay roll civil employees, W. D. form No. 334.
7. Officers' Pay Coucher, W. D. form No. 336.
8. Officers' Mileage Voucher, W. D. form No. 337.
9. Report of open market purchases and procurement of services (not personal) exceeding \$100 in amount. W. D. form No. 14.
10. Voucher for purchases and services other than personal, W. D. form No. 330.
11. Voucher for personal services, W. D. form No. 335.

There are, of course, other vouchers and money papers, but they are all subsidiary to the above.

Of the eleven above mentioned all are sufficiently explained by the title except the "Account Current," which is submitted at the close of the month, and therefore the method of making, etc., will be fully explained at a later time.

Major Doe, having received in the morning mail his certificate of deposit from the Treasury Department (Form 6599, Treasury Department, this certificate by the way must be carefully preserved, as the Treasury Department will not issue a duplicate), showing that the \$12,000 he asked for has been placed to his credit, opens a Cash Book (Q. M. C. Form 80). See Exhibit "J." This is a blank book ruled with a debit and credit column for a number of appropriations, Column No. 1, reading from left to right, shows the date, No. 2 the voucher, No. 3 the source, No. 4 the total; the other columns to be filled in as required. He first enters the headings of the various appropriations covered by the letter of advice (Q. M. C. Form 693)—see Exhibit "J"—and the amount of each in the debit column. In this case there are but two headings (one for S. S. & T. and the other for B. & Q.), but there may be many more. Next he enters in the Total Column under Debit the total amount received. The number of the War Warrant and date (obtained from the certificate of deposit) are entered in the "Source" column, and the date and certificate of deposit number are entered in proper columns.

Major Doe now debits himself on his check stub with the total amount of the deposit, indicating the date and source from which received.

To complete the description of Appendix "J," Major Doe will now make the following expenditures (all disbursements are made upon proper vouchers, i. e., certified accounts) under an emergency. (See Par. 551, Army Regulations.)

(a) Purchase 200 street car tickets for use of his clerk traveling about town on official business at a total cost of \$10. This expenditure is chargeable to item No. 202(e), Appropriation supplies, Services and Transportation, per page 25, Circular No. 10, Q.M.G.O., 1915.

(b) Purchase 5 window shades for his office (those installed being dilapidated) at a cost of \$1.25 each with fixtures; total cost \$6.25, chargeable to item No. 313, Appropriation Barracks and Quarters, per page 34, Circular No. 10, Q.M.G.O., 1915.

The property embraced in both the above vouchers will be taken up and accounted for on Major Doe's "Post Property Account" (Q. M. C. form No. 200) and expended (i. e., disposed of) on his "Monthly List of Quartermasters' Supplies Expended" (Q. M. C. form No. 203). The details concerning these property vouchers will be reserved for a later lecture.

In the purchase of street car tickets it is necessary to make out the voucher and also the check before the tickets are received. The original voucher with check is sent by some responsible person to the office of the Street Car Company, where signature of the proper official is affixed, the check surrendered, the tickets obtained and tickets and voucher returned by his agent to Major Doe.

In almost all other purchases the voucher is made out, sent to the dealer and after same is received back signed by the creditor, the check is sent him.

The above illustrations under (a) covers the only kind of variation which will be met with in the payment of vouchers for purchase of supplies.

A War Department check is made out just as a check would be by a business house, except that at the bottom of the left hand corner the purpose for which the check is drawn is stated and in the lower right hand corner is shown the symbol number, see Appendix "K."

These purchase vouchers are numbered serially from one up, beginning with a new number one each month. As each voucher is paid, it will be entered on an abstract known as the "Abstracts of Disbursements," W. D. form No. 329, which is prepared in duplicate. For illustrations see Appendix "K." This abstract becomes a voucher (extra sheets inclosed) to the Officers' Account Current.

To facilitate the examination of money accounts in the Quartermaster General's office, vouchers must be entered on the abstract of disbursements in two groups, each group to be entered on a separate abstract sheet as follows:

Group 1.

"Pay of Army Deposit Fund." (See Pars. A. R. 1361-1369 inc.)

"Pay of the Army."

"Supplies, Services and Transportation paid to enlisted men for clothing not drawn in kind or paid as travel allowances on discharge or furlough to the reserve."

Group 2.

All vouchers not included in Group 1.

At the end of the month the several sheets of the "Abstract of Disbursements" will be numbered serially, those in Group 1 to be followed by those in Group 2. For this reason the vouchers will not follow in the exact numerical sequence on the abstract.

It is not necessary to enter in the cash book each individual voucher paid, but the total expenditures under each appropriation covering each day's business. (See Cash Book, Appendix "J.") These daily expenditures are derived by making pencil footings each day on the duplicate copy of the Abstract of Disbursements of the amounts expended under each appropriation. One line is usually sufficient for the entries of one day's disbursements. The entry is made by writing in column "From What Source Received and on What Account Disbursed." "Paid per Vouchers Nos. ——— to ———." In the credit column of each appropriation involved entry is made of the total disbursed during the day. The aggregate of the day's disbursements under all the appropriations involved is entered in the credit column of "Total."

(For particulars see Cir. 26, Q. M. G. O., 1915.)

PURCHASES

Major Doe will make purchases in any of the following ways, viz.:

(a) By written contract preceded by formal advertisement in newspapers (prior authority of the Secretary of War is necessary before an advertisement can be inserted in a newspaper, per Par. 551, A. R.), or by circulars posted in public places, or without advertisement when it is impracticable to secure competition.

(b) By proposal and acceptance agreement, or by proposal and letter of acceptance. This may be preceded by newspaper advertisement or call for bids by circulars, allowing as much of an interval between date of call and opening of bids as the public interests will permit. This interval may range from one to thirty days.

(c) By open market purchase without either advertisement, call for bids, or contract and just as any business man would purchase what he needs.

We will explain a little more in detail the forms used and under what circumstances a method is chosen. Only general principles will be stated, as a full detailed statement of each method to be followed in making purchases is found in Par. 3, Circular 7, Q.M.G.O. of 1915.

There are 12 formal contract forms as follows:

1. Lease, Q. M. C., form No. 101.
2. Lease for rental of recruiting offices, Q. M. C., form No. 102.
3. Contract for lodgings, or meals and lunches, for recruiting party, recruits, and applicants for enlistment, Q. M. C., form No. 104.
4. Contract for supplies, Q. M. C., form No. 107.
5. Contract for supplies to be delivered in bulk at depots and to purchasing quartermasters, Q. M. C. form No. 108.
6. Contract for transportation of troops and equipment, Q. M. C. form No. 114.
7. Contract for construction and repair of public works, including vessels, Q. M. C. form No. 109.
8. Contract for miscellaneous services, Q. M. C. form No. 115.
9. Contract for electric current, Q. M. C. form No. 116.
10. Contract for beef cattle, Q. M. C. form No. 125.
11. Agreement for temporary service in the Quartermaster Corps of the Army, Q. M. C. form No. 127.
12. Contract for telephone service, Q. M. C. form No. 130.

1st. Formal written contracts or agreements are required with certain exceptions under the following circumstances, viz.:

(a) When the amount involved exceeds \$500.00 and delivery or performance cannot be completed within sixty days.

(b) When the supplies or services cover requirements for a fiscal year.

(c) For the construction, repair, or alteration of any public work, including vessels.

(d) In the employment of civilians for temporary service with troops in the field.

(e) In transportation of troops and equipment unless urgency or some unusual circumstance forbids.

2nd. The proposal and acceptance forms are four in number and are as follows:

1. Proposal and acceptance agreement for lodgings for recruiting party, recruits, and applicants for enlistment, Q. M. C. form No. 103.
2. Proposal and acceptance agreement for meals and lunches for recruiting party, recruits, and applicants for enlistment, Q. M. C. form No. 105.
3. Circular proposal, Q.M.C. form No. 119, see Cir. No. 12, O.Q.M.G. 1916, page .
4. Letter of acceptance of proposal, Q. M. C. form No. 119a.

These forms are used mainly for incidental services or for those (except construction, etc., of public works) involving less than \$500.00, and for meals and lodgings for recruits and recruiting party for short periods.

3rd. "The Open Market" or common business method. This method is authorized under the following general conditions, viz.:

(a) When delivery or performance immediately follows the award or bargain, the amount involved is small, or a public exigency requires it.

(b) When exceptional articles of subsistence stores are procured. Exceptional articles of subsistence stores are those not included in the authorized list or a particular brand or article which is desired and will be taken and paid for by those requesting them.

(c) When competition cannot be secured.

(d) When proposals have been invited and not received, or when the proposals received are above the market or otherwise unreasonable.

(e) When the service is for newspaper advertising.

(f) When purchases are made from Indians.

Major Doe now receives telegraphic advice that the office force, including the Superintendent of Construction and the Company of Engineers will arrive on the following morning and therefore, has preliminary arrangements to make for them. The civilians will be travelling under orders allowing each of them \$4.00 per day for expenses for the first thirty days at the camp so they will make their own arrangements for food and lodging. The Company of Engineers will bring rations with them and will go into tents at the Camp site and prepare their own meals. Later, of course, Major Doe will act as Quartermaster of the Camp and provide subsistence and all other Quartermaster Supplies; all troops sent to the camp. But Major Doe's immediate concern is to provide temporarily food and lodging for the enlisted clerks. These soldiers when on detached duty (i.e. at a place other than their regular stations) and when stationed in

a city or town where subsistence (rations in kind) is not furnished by the Government, can be provided for in two ways, viz.:

1st. By Major Doe entering into a contract for meals and lodging on Q.M.C. form No. 105 (combining form of advertisement, proposal of the bidder and acceptance of the bid). Of course for the day of arrival and for a day or two thereafter the men can be quartered wherever Major Doe decides and at any rates acceptable pending contract as above.

OR

2nd. Both rations and lodgings can be commuted (i.e. pay the soldiers the established money value of each). Rations are commuted in the case assumed at the rate of \$1.00 per day, per Army Regulations 1223 section 3, and lodgings (if not rented) at the rate of 50 cents per day, per Act of Congress, approved March 4, 1915 (Bulletin No. 12, War Department of 1915, page 11.—See also General Orders Nos. 34 and 35, War Department of 1915 and General Orders No. 5, War Department of 1916, section 1, Par. 2, for full instructions). The Secretary of War must approve requests for payment of commutation of quarters (lodgings).

If the first method is followed, Major Doe satisfies himself that the prices he is going to pay are usual, ordinary, and those charged the general public. Payment therefor is made on Voucher Q.M.C. form No. 330.

If, however, commutation is paid and in view of the probable short stay of these enlisted men in town as their services will soon be needed at the Camp and they will be ordered there as soon as tentage arrives) then each man is allowed \$1.00 per day for his meals and 50 cents per day for his lodging. The commutation of his subsistence can be paid in advance for which he submits Q. M. C. Form No. 42, as follows:

Camp X., N. Y.,
March 3, 1917.

I certify that this claim of **James Black, Corporal, Q. M. Corps**, for commutation of rations is correct and just; that he will be on duty at **Camp X., N. Y.**, from **March 3, 1917**, to **March 15, 1917**, under authority of **S. O. No. 23, Headquarters Eastern Department, 1917**, and that he will not draw rations in kind or receive the equivalent thereof in money value for any portion of the above period, and that it is impracticable for him to be subsisted with troops or to utilize rations of any kind.

John Doe,
Major, Q. M. C., U. S. R.

This account is paid on Q. M. C. form No. 19. The commutation for his lodging cannot be paid in advance but can only be paid after

the service is rendered. This account is paid on Q. M. C. form No. 369. Since the soldiers have received funds for their meals it is an easy matter for them to obtain lodgings and pay therefore monthly, after the close of the month or at the close of the first or second week if the soldiers are sent to the Camp at the close of those periods.

In this connection two other items must be looked after by Major Doe; first, each soldier will bring with him his Descriptive List (A.G.O. No. 29). This list is the soldier's account with the Government and gives his name, description, etc., the date to which last paid, the money value of clothing drawn, whether there is money due the soldier or whether he owes the Government money. These Descriptive Lists should be taken in charge by Major Doe, and proper entries be made therein. On the last day of the month, Major Doe musters these soldiers on a detachment muster Roll (A.G.O. form No. 21) and also submits the proper return on Q. M. C. form No. 434. The men are paid on Army Pay Roll (W.D. form No. 366).

THIRD DAY

Major Doe's real work for the third day after he has attended to his mail and the new arrivals are settled, will be the preliminary location of the railroad line to camp, the warehouses, and different regimental camp sites.

CAMP ARRANGEMENT

To this end he should proceed to camp accompanied by a representative of the railroad, his Superintendent of Construction, and the Commanding Officer of the Engineer Company.

At the outset it is supposed that he has a good idea of the camp sit from previous examination and from a topographical map in his possession which he should have secured from some source, if not previously furnished by the Government, and that he has draughted a tentative scheme for the arrangement of the camp.

A regulation semi-permanent camp for an Infantry Division at War strength, is shown on page 178-Field Service Regulations, U. S. Army, 1914, see Appendix "L." Major Doe should study this diagram and keep its general outline in mind. He can do this quite readily if he remembers that the form of a division camp is a parallelogram. There are five units on each line and four succeeding lines in all, or twenty organizations, which is approximately correct.

Major Doe should however remember that the arrangement as shown, while probably the best, everything considered, is only possible where there are no obstacles and that while conforming as nearly as can be, the ground may be such that an entirely different arrangement may be necessary, even more desirable.

While the diagrams shown in Appendix "L" are of semi-permanent camps using canvas as shelter, a similar arrangement is observed in more permanent camps, such as mobilization, in which the canvas is often replaced by temporary structures. The distances and intervals given are the maximum to be used unless the topography of the camp site demands an increase. They should frequently be reduced, to economize in guard and police duty, and in the labor of constructing camps.

Battalions and squadrons usually camp in column of companies. Between adjacent tents, center to center, in a row, allow 8 yards for large pyramidal (16 by 16 feet), 5 or 6 yards for small pyramidal—now obsolete—(9 by 9 feet), and 10 yards for storage (17 feet 10 inches by 20 feet 5 inches). Between adjacent company rows, picket lines, and gun or carriage parks, center to center, 20 yards; but this distance may be reduced. From latrines 50 yards to nearest occupied tent; but, when a smaller camp is desired, the space between company latrines and the men's tents may be used to park carriages and animals. For picket lines and parks, allow 1 yard per animal and 4 yards per vehicle; but, for shelter for animals in a double row, $2\frac{1}{2}$ lineal feet of structure per animal will suffice. Other distances shown in diagrams may be reduced. Latrine seats are provided at the rate of 1 seat to about every 10 men; shower heads at 1 to every 20 men, depending upon water pressure; 1 bath house for officers and 1 for men (or a single bath house suitably partitioned) in each regiment or separate battalion; water spigots at the rate of 1 for each mess and 1 for each 10 men for washing.

The divisional construction to be decided upon in addition to that pertaining to organizations will be all or a portion of the following:

- (a) R. R. sidings, spurs, turnouts.
- (b) Storehouses, ramps, platforms.
- (c) Power house (possibly).
- (d) Corral and Veterinary Hospital.
- (e) Roads, culverts, drains and ditches.
- (f) Incinerators.
- (g) Water system.
- (h) Ice house.

For the first of this construction (mentioned in (a) above), the Division Superintendent or official of the railroad will advise him as well as the Engineer Officer and Superintendent of Construction. The railroad official will communicate to him what the railroad will do to connect the Camp with the main line, which will probably be by putting in a single track with the proper number of sidings at the camp site. For a Division Camp there will be needed six sidings, each 2,000 feet long, and platforms on the track side, about nine feet wide, and each one to be 1,200 feet long. Also the following storehouses:

- (a) Commissary.
- (b) Clothing and Equipage.
- (c) Forage.

The tracks should be so placed that unloading can be performed on both sides of the storehouses at the same time. The platforms on the road side will be five feet wide, and an uncovered platform on which to unload animals, eighteen feet wide, and about six hundred feet long. On the above basis the arrangement of platforms and storehouses would be about as follows:

ROAD

Platform, road side, 5 feet wide.
 Commissary Storehouse, 40 feet wide and 300 feet long.
 Platform, track side, 9 feet wide.
 No. 1.—Tracks.
 No. 2.—Tracks.
 Platform, 9 feet wide.
 C. and E. Storehouse, 40 feet wide and 300 feet long.
 Platform, 9 feet wide.
 No. 3.—Tracks.
 No. 4.—Tracks.
 Platform, 9 feet wide.
 Forage Storehouse, 60 feet wide and 360 feet long.
 Platform, 9 feet wide.
 No. 5.—Tracks.
 No. 6.—Tracks.
 Uncovered platform, 18 feet wide and 600 feet long.

ROAD

ROAD

The above arrangement of course would depend upon the character of the terrain and the extent of co-operation of the Railroad Company.*

When the location of railroad sidings and track facilities is decided upon, the location of the storehouses automatically settles itself. Naturally concentration of storehouses, offices and sidings economizes on time and haulage.

The next step will be to locate the various organizations, taking into consideration the following factors named in the order of their importance, viz.:

- (a) Drainage, including nature of soil.
- (b) Accessibility, practicability and suitability.
- (c) Water supply.
- (d) Haulage of supplies.
- (e) Manoeuvre or parade ground.

The lowest ground should be utilized for mounted troops and the corrals if possible.

* In time of war tracks would be constructed either by the quartermaster corps or the engineers, as required.

All arrangements for the accommodation and supply of the troops should be completed before their arrival. The Camp should be laid out so as to preserve the integrity of units, the headquarters of each being centrally or conveniently located with respect to its troops and the following provided, viz.; (a) tents pitched and aligned, kitchens equipped; (b) water and fuel supply arranged; (c) latrines prepared; (d) hospitals erected, and (e) arrangements made for ample mail, telegraph, and telephone service. The general headquarters should be centrally located and connected by wire with the principal subordinate headquarters. Wagon and animals are placed so as to interfere as little as possible with the comfort and cleanliness of the troops.

In selecting sites it is important that troops of one unit are not obliged to pass through the camp of another.

The minimum amount of ground required by a Regiment of the different arms at War strength with contracted camping space is as follows:

Infantry, 6.2 Acres.

Cavalry, 8.2 Acres.

Light Artillery, 14.7 Acres.

The layout having been thoroughly discussed and decided upon, a tentative plan of the various constructions is marked on the map by the Superintendent of Construction while the party is at the camp site.

The party, except the Commanding Officer of the Engineers who stays at the Camp, returns to town. Before leaving the Camp site, Major Doe should request the Commanding Officer of the Engineers to make a preliminary survey along the lines decided upon, and also urge the railroad representative to push with all haste his branch of the construction work.

Major Doe must now decide upon how the various buildings will be constructed. He has two methods open to him, viz.:

(a) To hire the necessary labor, buy the material and have the work done under his direction.

(b) To let it out by contract in the usual manner, or, he may of course combine the two.

The first method is apt to be cheaper, require more supervision and be slower, whereas the contract method may be more expensive, but quicker.

The circumstances and locality will largely determine which is the best method and much of Major Doe's future success will depend upon the right decision.

It has been assumed in this problem that the camp would use tents. However, as canvas only lasts approximately six months it follows that for a camp that is to be semi-permanent it is often cheaper in the end to build temporary barracks. For that reason both methods will be explained.

For purposes of illustration the details of a regimental camp will afford all the information necessary, since in the main it will only be necessary to multiply the following figures by the number of regiments, to obtain the data for a Division Camp.

The following are the various types of construction prescribed by the War Department for a mobilization or concentration camp for a Regiment of Infantry at War strength, viz.:

	Width	Length	No.	Unit Cost	Total
1. Shelter for vehicles	29' 8"	126'	1	\$544.	\$544.
2. Shelter for animals					
Reg.	24'	290'	1	1,185.	1,185.
Batt.	24'	40'	3	185.	555.
3. Field Bakery	14'	42'	3	250.	750.
4. Post Exchange *	20'	98'	1	855.	855.
5. Ward Building *	20'	91'	1	700.	700.
6. Hospital *	20'	98'	1	908.	908.
7. Storehouse *	60'	36'	1	1,191.	1,191.
8. Guard House *	20'	49'	1	444.	444.
9. Administration B'ldg. *	20'	84'	1	755.	755.
10. Bath houses:					
Regt. Officers	9'	7'	1	41.	41.
Batt. Officers	9'	7'	3	41.	123.
Enlisted men	9'	28'	13	122.	1,586.
11. Latrines:					
Regt. Officers	8'	7'	1	41.	41.
Batt. Officers	8'	7'	3	41.	123.
Enlisted men	8'	35'	13	122.	1,586.
12. Kitchen	20'	21'	13	220.	2,860.
13. Mess Building	20'	77'	13	573.	7,449
14. Barracks	(x)20'	112'	26	839.	21,814.
15. Barracks for N. C. O.	20'	70'	1	555.	555.
16. Officers Quarters-Reg.	20'	84'	1	813.	813.
17. Off's Quarters—Batt.	20'	84'	3	813.	2,439.
Totals.			105		\$47,317.00
			Add 20%		9,463.40
			Grand Total.		\$56,780.40

Items marked * are to be provided only in particular cases when special authority has been obtained.

Item marked X indicates two buildings for each company and two for Headquarters Company, Band, N. C. Staff and Machine Gun Company.

On the basis of the prices above given (about \$3.40 per man), the cost of like structures for an Infantry Division at War strength would total about \$750,000.00. We have already seen that the tentage for a division costs approximately \$201,665.32, as shown in Appendix "D". These figures give some idea of the value of the operations Major Doe is to conduct.

WATER SUPPLY: The amount of material required in connection with the water supply will depend upon circumstances and distance water has to be brought. The material will doubtless require the following:

- (a) 5-60,000 gallon Tanks.
- (b) 8" to $\frac{3}{4}$ " Pipe and fittings.
- (c) Pumps, etc.
- (d) Shower heads at rate of one to every twenty men.
- (e) Spigots at the rate of one for each mess. There are 18 messes in a Regimental Camp:
 - 1 for each 10 men for washing.

The amount of drainage and road construction needed will of course depend upon the terrain and must be determined by Major Doe.

In the midst of this work, a Bill of Lading, No. 23, is received in the mail from the Philadelphia Depot, showing shipment the day before by fast freight on the A. B. C. Railroad of the tentage requisitioned for.

The receipt of this property must be acknowledged as soon as received on Form No. 158, Q. M. C., to the shipping officer.

In case, as is likely, other supplies arrive before the tentage, and before storehouses are erected or the railroad spur to the Camp is completed, some means must be devised to adequately protect the same.

The most feasible method under these circumstances to properly care for such supplies would be to arrange with the Railroad Company to hold the cars containing the equipment on the nearest available sidetrack and pay demurrage rather than unload, rent a storehouse and rehandle to camp later.

At this point another telegram is received from Department Headquarters authorizing Major Doe to purchase beef, forage, wood, ice, and fresh vegetables locally.

The steps to be followed in the purchase of these supplies are:

First, the making and issue of the advertisement, the circular of instructions to bidders and the specifications. See Appendix "M."

Second, the opening of the bids at the time set in the presence of the attending bidders, per paragraph 541, A. R., abstracting and awarding of the contracts. See Appendix "N."

Third, the execution of contracts and bonds where required. See A. R. 555.

These supplies are advertised for on Q. M. C. Form No. 119 (Appendix "M"), and in accordance with the instructions contained in Army Regulations 499 to 509 inclusive.

The allowances to be stated in Circular Proposal No. 119, are found in appendices to prior lectures, except for the hard wood. Allowance for hard wood is obtained from paragraph 1044, Army Regulations, as amended.

The length of time which should elapse between date of advertisement and date of opening of bids will be found in Army Regulations 522.

Major Doe should prepare at the same time on Q. M. C. Form No. 109b, an advertisement for the constructions needed for the Camp, see Appendix "O." As heretofore stated an illustration of the requirements in this respect for a Regiment of Infantry only, at War Strength is given, hence in Appendix "O" the bids are invited for such constructions only. Major Doe should call for bids; first, for the construction complete, and second, for furnishing the material only. After the bids are opened he can then decide which is the best proposition for the Government to accept and should he decide to purchase the material, it will then be necessary for him to engage the necessary labor. During the time that bids are being sought, he can ascertain labor costs and thus be in a position to make a quick decision after the bids are opened. Since he will probably find that it is more advantageous to do the necessary drainage and construction of roads himself, he should make arrangements to secure the necessary labor therefor, and if material is required, not available at the camp site, he issues an advertisement therefor, on Q. M. C. Form No. 109b.

These circular advertisements, Q. M. C. Forms Nos. 119 and 109b, are mailed to known dealers at the nearest railroad center, posted up on billboards around town, and in other public places as well as being sent to large dealers at a distance.

To illustrate how proposals received on Q. M. C. Form No. 119, are accepted, a copy of "Letter of Acceptance of Proposal" (Q. M. C. Form No. 119a), is given in Appendix "N."

CHAPTER IV.

On the morning of the fourth day Major Doe mails and issues in the town his advertisement for local purchases and construction.

By this time he has become acquainted with labor conditions and knows the rate of wages it will be necessary to pay the laborers needed in case he decides, after receiving bids, to construct the buildings by the purchase of material and hire of labor.

He is next brought face to face with the question of property accountability. By this is meant keeping track of all supplies belonging to the Q. M. Corps, either purchased by Major Doe or acquired by transfer to him from some other source.

This record, which is called the "Property Account," Q. M. C., Form No. 200 (Appendix "P"), is kept in loose leaf form on sheets 9 inches long by $4\frac{1}{4}$ inches wide—a single article to a sheet, and is so kept that it accounts for a 1 cent postage stamp as carefully as for an article far more costly.

By this record Major Doe not only keeps his own account, but, by complying with the instructions, he furnishes information enabling as complete a record of even the 1 cent postage stamp to be kept in the office of the Quartermaster General in Washington as in his own. In like manner the Property Account of every Army post or camp is kept in complete accord with the account in the Quartermaster General's office.

By hard work the Railroad Company has completed the track to camp and the cars of supplies, which have already arrived, are moved to that point. The storage tents are at once unloaded, pitched, and the remainder of the equipment and supplies unloaded, checked off with the invoices and Bills of Lading, and all placed in the storage tents over which the Commanding Officer of the Engineers, at Major Doe's request, posts and maintains a constant guard. In unloading the supplies a case of tomatoes is discovered badly damaged and with several of the cans missing. Careful note is made of this and the original Bill of Lading, which has been sent to Major Doe, is accomplished (i. e. receipted), showing therein receipt, in a serviceable condition of all the supplies embraced therein except the case of tomatoes of which the exact condition as received is described.

The Bill of Lading (see Appendix "Q") is then surrendered to the Railroad Agent. Major Doe now requests the Commanding Officer to appoint a Survey Officer (see A. R. 710-725 inclusive) to determine the responsibility for the damage and loss of the cans of tomatoes. The Survey Officer, after hearing in person or by deposition Major Doe and his receiving clerk, makes his finding and recommendation on a Survey Report (Form No. 196 A. G. O.), and submits same to the Commanding Officer for his action. If the Survey Officer finds the Railroad Company responsible for the damage and loss, and the

Commanding Officer agrees, Major Doe forwards to the officer charged with paying the account of the delinquent Railroad a certified copy of the Survey Report, on which the paying officer deducts from the Railroad Company's bill the value of the articles lost. The original Bill of Lading and the Company's bill have been held up by the paying officer, awaiting the receipt of the Survey Report covering the loss of the tomatoes due to notation of loss shown on the Bill of Lading.

By studying Appendix "P," in connection with the following description, Major Doe will see how the record should be started and carried to completion.

Major Doe begins by making out a sheet for each of the articles he already has—i. e., the typewriter and Transportation Requests he obtained on invoice from the Department Quartermaster. An illustration in Appendix "P" is shown of the typewriter only—that for the Transportation Requests being of a similar nature. He also posts the window shades and street car tickets that he has purchased, in all four articles, showing at the bottom of each sheet the article, description, the unit quantity i. e., by pound, dozen, or gallon, etc., and if at a post or regular garrison the maximum and minimum quantities allowed per Cir. 38, O. Q. M. G., 1913, between which amounts he would be supposed to maintain his stock of that article.

The detailed steps in opening a "Property Account" are as follows:

Major Doe first inserts at the top of the sheet, Camp X., N. Y.; also his name and rank.

Next in column 1 he enters the date of receipt or purchase of the article, and in column 2 the number of the purchase voucher Q. M. C., Form 217, or, if received from depot or other point on requisition that he has made, he enters the number of the invoice Q. M. C., Form 201.

Vouchers are numbered consecutively, whether purchases or invoices—for instance, his typewriter will be No. 1, the window shades No. 2 and street car tickets No. 3.

In column 3 he enters the camp number given Camp X., by the office of the Q. M. G., and by which that office keeps track of his supplies. (In this case assumed as No. 555).

Next in column 4 he enters the quantity of the article received in terms of the unit—for example, he receives twelve dozen pencils, instead of entering twelve, he enters at the bottom of the page "Unit quantity number" (abbreviated to No.) and in column 4 he enters 144.

Finally at the bottom of the page he writes the name of the article with the distinctive noun first.

He next accomplishes receipts for the property received on invoice in the following manner, viz:

Any Quartermaster invoicing property to another, sends him three copies of Q. M. C., Form No. 201—combination receipt and invoice form—one is an invoice and two are to be receipts), containing an itemized list of the articles transferred. Upon receipt of these copies of Form No. 201, Major Doe notes carefully the articles, date shipped, how shipped (all of which is shown), etc.

Not only serviceable, but unserviceable property as well, is reported to the Quartermaster General on Q. M. C., Form No. 202. Instructions provide that whenever serviceable supplies and property become unserviceable from any cause and cannot be repaired, they will be placed in store with the unserviceable supplies, properly and carefully listed on Q. M. C., Form 202. Form 202, when completed, will be given the next serial number and posted to the property account (Form No. 200) by entering the data and voucher number in proper columns and decreasing the balance on hand "serviceable" of each article in column 6 by the quantity unserviceable as stated on the voucher, and increasing the balance on hand "unserviceable" in column 7 by a like amount. Full definition of "unserviceable" property as given shown in Army Regulations.

Articles which are counted for in the "Property Account" are for convenience arranged in groups alphabetically as follows:

- (a) Clothing.
- (b) Equipage.
- (c) Table ware and kitchen utensils.
- (d) Veterinary supplies and dressings.
- (e) Other quartermaster supplies except subsistence.

Major Doe now has the following property: Typewriter, Transportation Request, Street Car Tickets and Window Shades. The first is non-expendable and the other three all expendable. These two kinds of property comprise the two classes into which all property is divided. Major Doe will at the end of his first month expend (i. e. free himself from accountability) the car tickets and window shades. By that time he will doubtless expend other expendable property, a full list of which will be found in Q. M. G. O., Circular No. 21, of 1914. The method of expending the car tickets and window shades is fully shown in Appendix "P" on Q. M. C., Form No. 203. Major Doe need only remember that vouchers covering transactions incident to the procurement or receipt of supplies and property are debit vouchers and that vouchers covering transactions incident to the issue, transfer, or other disposition of supplies and property, are credit vouchers. For full description of debit and credit vouchers to a "Property Account," see Exhibit "R."

Major Doe must post all vouchers to his property account currently, mark them "posted," and mail one copy direct to the office of the Quartermaster General for posting in property account in that office. He begins numbering his vouchers from No. 1 up to and including the last day (June 30) of the fiscal year, when he must start a new series for the next fiscal year.

If he should be relieved from duty as Quartermaster (not at all an unlikely event) his property account will be closed by drawing a red-ink line below each last entry. A list of the balances shown by the property account as being on hand will be prepared in triplicate and be certified to by him as follows:

Camp X., N. Y., 1917.

I certify that I have taken up on my property account all property found actually on hand, and that the foregoing list includes all property for which I am accountable, beginning with voucher No. 1, and ending with voucher No., fiscal year 1917, and that it is a correct statement of all such property pertaining to the Quartermaster Corps.

JOHN DOE,
Major Q. M., U. S. R.

The officer to whom the property is transferred will, upon certification, certify on each copy of statement as follows:

Camp X., N. Y., 1917.

I certify that I have this day of received the supplies and property of the Quartermaster Corps listed above.
.....

The original copy of the list when signed will be forwarded to the office of the Quartermaster General by Major Doe. The duplicate will be given to his successor, who will immediately take up on his property account the articles and quantities thereof listed. The triplicate copy will be retained by Major Doe.

If there be any question as to the quantity of the property, its condition, or other differences of opinion between the officers concerned in the transfer, it should be immediately adjusted as required by Army Regulations Nos. 668, 669, 1091, 1091½.

In order to summarize and illustrate specifically how property is purchased, paid and accounted for we will trace step by step the process necessary in expending \$10 for street car tickets:

SECURING OF FUNDS.

1. Estimating for funds on Q. M. C., Form No. 34.
2. Receiving and filing letter of advice of Requisition on Treasury (white letter), Q. M. C., Form No. 693.
3. Receipt of Certificate of Deposit (Form 6599, Treasury Department), showing issue of War Warrant.
4. Entry of amount as a debit in Cash Book (Q. M. C., Form No. 80).
5. Entry of amount as a debit on the check stub.
6. Entry as a debit on Account Current (W. D. Form No. 320) per War Warrant.

EXPENDING OF FUNDS.

1. Making Voucher on Q. M. C., Form No. 330.
2. Making P. P. Voucher, Q. M. C., Form No. 217.
3. Posting No. 217 on P. P. A., Q. M. C., Form No. 200.
4. Forwarding P. P. Voucher (No. 217) to Q. M. G.
5. Entering Voucher No. 330 on Abstract of Disbursements—W. D. Form No. 329.
6. Entry of amount as a credit in Cash Book (No. 80) under "Total" column and "Appropriation" column.
7. Drawing check and making credit stub entry.
8. Credit entry on A/C (W. D. No. 320).
9. Expending tickets on "Monthly list of Q. M. Supplies Expended" (Q. M. C., Form No. 203).
10. Making credit entry for tickets expended on "Property Account" (Q. M. C., Form No. 200).

Major Doe has received by transfer from depot and by local purchase some Subsistence Stores and must account for them. This is done on the "Return of Subsistence Stores," Q. M. C., Form No. 219. (This form is too bulky to fully illustrate so the front and back pages only are shown—See Appendix "S.") For the Subsistence Stores received from depot he has received four copies of the Q. M. C., Form No. 201 (two invoices and two receipts). He accomplishes both receipts and returns them to the invoicing officer. One of the invoices he files with his retained returns and forwards the other to the Quartermaster General with his return of Subsistence Stores in accordance with Circular No. 3, O. Q. M. G., of 1915.

For the stores purchased Major Doe makes payment on W. D. Form No. 330.

In making his purchase of fresh beef Major Doe goes through the following steps until the beef passes into the possession of an organization as a part of its ration:

First. Receives from Headquarters authority to purchase locally.

Second. He prepares a circular proposal (Q. M. C., Form No. 119), and issues same to dealers as well as posts it in conspicuous public places.

Third. He opens bids and makes an Abstract of Proposals on Q. M. C., Forms No. 123 or 124.

Fourth. Makes award to the lowest responsible bidder on Q. M. C., Form No. 119a.

Fifth. Orders delivery by calling for an equal number of fore and hind quarters.

Sixth. Weighs and inspects to see if specifications of Q. M. C., Form No. 120, are complied with.

Seventh. Issues to companies on issue slips Q. M. C., Form No. 224, if rations are issued in kind, entering same on Abstract of Issues, Q. M. C., Form No. 222. If sold uses charge or cash sales slip, Q. M. C., Form No. 66, and lists on "Abstract of Subsistence Stores Sold," Q. M. C., Form No. 9.

Eighth. Pays contractor on voucher W. D., Form No. 330. Draws check, enters on check stub, lists on "Abstract of Disbursements," W. D., Form No. 329, making entry in Cash Book and on Account Current.

Ninth. Lists the purchase on "Abstract of Subsistence Stores purchased," Q. M. C., Forms No. 220 or 221.

Tenth. Shows purchase and issue on his "Return of Subsistence Stores," Q. M. C., Form No. 219:

The general plan of property accounting, while it seems on first acquaintance to be bewildering, is in reality not difficult and Major Doe will find that his troubles will vanish as he becomes more experienced. If he follows his instructions carefully he need not fear the present plan of property accounting.

The succeeding days with Major Doe are extremely busy ones. Laborers and mechanics are engaged or told the date when their services will be required. Prospective bidders enquire with reference to this or that detail of the proposed camp construction. Mail has to be answered, bills of lading and invoices of property arrive. The staking out of the Camp requires that changes be made on the original plan to produce the best results. Places for tents are marked with a templet made by crossing 16-foot strips for large pyramidal tents so that the places the tent pins would occupy are indicated on the perimeter. He has sent samples of the water supply for the Camp by express to the Surgeon General of the Army for bacteriological examination and has received an analysis showing the supply is pure and wholesome.

The day for opening bids soon arrives and Major Doe opens and reads aloud those received in the presence of all bidders desiring to be present, as required by A. R. 514.

After the bids are carefully abstracted he telegraphs to Department Headquarters his recommendations for award, forwarding by mail one copy of the abstract with one copy of each bid received per A. R. 543. His recommendation is based upon a careful analysis of prices named, upon the responsibility of the bidder and ability to perform the work or furnish the supplies, and, for the construction, upon the factor of time specified in which to do the work. After taking all the above into account his recommendation in his telegram and on the abstract were as follows:

A. All bids for wood to be rejected and purchase made in open market as this method will give better prices and quicker delivery by purchasing as wanted.

B. The lowest bids for forage and straw, fresh beef, onions, and potatoes, also ice, to be accepted.

C. The lowest aggregate bidder on all building construction to be accepted—this giving a better construction, centralized control and one general contractor to deal with rather than to accept the lowest bid for each building from several contractors.

D. The bids for the water system, roads, ditches and culverts to be rejected and all this work to be done by purchase of materials and hire of the necessary laborers, as this method will reduce the cost to the Government under the lowest bid.

Department Headquarters at once telegraphs Major Doe his recommendations are approved and to execute the necessary contracts and bonds on the following forms:

1. Contracts for the forage, straw, fresh beef, onions, potatoes and ice, to be on Q. M. C., Form No. 107.
2. Contracts for the construction to be on Q. M. C., Form 109.
3. Bonds for the former contracts to be on Q. M. C., Forms Nos. 100c, 100d, 100e and 100f, and for the latter contracts on Q. M. C., Forms Nos. 100g, 100h, 100i, 100j and 100k, according to the printed notes thereon.

Major Doe writes a letter to each successful bidder informing him of the articles or work awarded, and gives the unit or total costs.

He next urges and impresses upon the contractors in a personal interview the need of action and places his Superintendent of Construction in immediate charge of the work.

He pays for the articles purchased in the open market on W. D. Form 330, and pays his laborers either weekly, bi-weekly or monthly, on W. D., Form 334.

Installation of water supply has been made the first business, next the storehouses and platforms, after these the roads and later the buildings.

The morning of the fifth day Major Doe receives a telegram from Department Headquarters announcing that the troops to compose the First Division are to be mobilized at Camp X., N. Y., by the War Department, viz:

Division Headquarters:

Commander—Major General Richard Roe.

Aids—Captain H. Dorn, Captain J. Gordon, Captain A. Cone.

General Staff:

Chief of Staff—Colonel B. Jones.

Assistants to Chief of Staff—Major A. Commerford, Major T. Richard.

Adjutant—Major E. Dyar.

Inspector—Major O. Pritchard.

Judge Advocate—Major E. Blackstone.

Quartermaster—Lieut. Colonel N. Fain.
Assistant Quartermaster—Captain A. White.
Surgeon—Lieut. Colonel A. Duer.
Assistant Surgeons—Major M. Means, Major C. Brown.

Forty-five enlisted men Headquarters Detachment.

222d, 223d and 224th, 330th, 331st and 332d, 402d, 403d and 404th,

Regiments of Infantry.

111th Regiment of Cavalry.
1st Brigade of Light Artillery.
10th Pioneer Battalion of Engineers,
15th Battalion of Signal Corps.
Ammunition Train.
Supply Train.
Engineer Train.
20th, 21st, 22d and 23d, Ambulance Companies.
15th, 16th and 17th, Field Hospital Companies.

The receipt of the telegram announcing assignment of the First Division and its arrival at the Camp in the near future indicates to Major Doe the necessity for prompt action if the Camp is to be gotten in readiness before the troops arrive. Appreciating the preparation necessary he proceeds at once to the Camp site. On arrival he finds the Engineer Company has the Camp plotted and drawn to scale on the blue print of the Camp grounds. In some instances lines for company streets have been run and stakes have been driven at proper intervals showing location of the tents. Beginning behind the mess shelter and kitchen, it is necessary to mark out the location of the seventeen large pyramidal tents which each company (except the Headquarters, Supply and Machine Gun Company) has. This has been done by use of the templet. As previously explained this is a pattern or contrivance on which are indicated the proper spaces at which the tent pins should be driven. By its use, the front line being established, the tent sites for a company, battalion and regiment can be quickly accomplished with the aid of but few men. Moreover Major Doe is obliged to economize on space and to have a camp perfectly aligned.

While engaged in giving the contractor some instructions relative to location of the mess shelters, kitchens and latrines for each Regiment, Major Doe receives a telegram stating that the 444th Regiment of Infantry will arrive in the morning to assist in pitching tents, policing the camp and furnishing a sufficient guard for the large quantity of stores now arriving. Major Doe gets in touch at once with the Officer commanding the Engineer Company and requests him to concentrate his Company on one of the Camp sites for an Infantry regiment so that tent pins will be all driven that evening. He next speeds up the contractor to lay an emergency water pipe on top of the ground to the Camp, has the wood contractor haul and pile

wood, has the trenches for the 16 latrines (See Appendix "T" for illustration) all dug (canvas screens to be used until the frame structures are completed), the mess pits or kitchen crematories (See Appendix "T") for the 18 messes dug and stoned, forage and straw delivered that afternoon and a daily supply delivered thereafter until the storehouses are completed. He then orders a supply of fresh beef, ice, potatoes and onions by open market, or under the contract already made if contractor is ready, to be on the side track in the morning all ready for issue to the troops upon arrival. At eight o'clock that evening, upon reaching the office again after supper, the Engineer Officer telephones that the tents are all marked out and the Camp site will be ready for reception of troops the following morning.

Major Doe asks each contractor for supplies and construction to come down to the office and see him so that he can find out just what each one has done or will do in accomplishing the part assigned him. All present satisfactory reports except the wood contractor, who states he will not be able to get in sufficient wood until 5 P. M. the next evening. Major Doe excuses himself and directs his clerk to get in touch with the town lumber merchants and ask for tenders on immediate delivery at 9 o'clock the next morning of 15 cords of four foot hard wood (about a 10 days' supply for the Regiment). He then returns to his conference with the contractors and in about fifteen minutes his clerk brings in the quotations good until 6 A. M. the next morning. Turning to the wood contractor Major Doe informs him that unless he begins delivery by 6 A. M. the following morning, it will be necessary to go out in the open market and purchase on his account, in which event the contractor and his sureties will be called upon to pay the difference in cost over and above the contract rate. The contractor ponders this and promises that he will begin deliveries as ordered. After further conference with his contractors, and being satisfied that matters are now progressing satisfactorily, Major Doe dismisses them and begins to answer his correspondence which he has been unable to attend to before. Just then his clerk hands him a telegram stating that the first section of the 444th Infantry will arrive at 10 A. M. tomorrow morning, the second section at 10:15 A. M. and the third section at 10:30 A. M. The telegram also says that there are 55 cars in the three sections made up as follows:

	First Section	Second Section	Third Section
Standard sleeper	1	1	1
Tourist sleepers	4	4	4
Baggage cars	2*	2*	2*
Box cars	2	2	2
Flat cars	1	1	1
Stock cars	8	8	8
A. P. H. car.....	1	0	0
Totals	19	18	18

For capacities of railroad cars see Appendix "U."

*1 as baggage and 1 as kitchen car.

Calling up the railway agent, Major Doe finds that he also received a wire to the same effect. In order to avoid the possibility of delay, at Major Doe's request, the agent agrees to have an extra switch engine and crew on hand on arrival of the troops in order to facilitate detraining. He also requests as previously agreed that a telegraph operator be sent to the Camp in the morning and established in a tent at the Camp siding to expedite future business.

Detailed instructions are then written for the guidance of the incoming command accompanied by the blue print of the Camp layout (one for each train command) showing the Regiment's Camp, where its wood is piled, and where its beef, ice, fresh vegetables, forage and straw are obtainable and the date, hour and place where rations may be drawn, as well as other details necessary to aid the incoming troops in becoming thoroughly acquainted with their surroundings. The instructions issued relative to detraining Major Doe are as follows:

QUARTERMASTER'S OFFICE,

Camp X, N. Y., March 25, 1917.

Memo No. 1

To Train Section Commander:

1. Your troops will detrain on track 1 and upon detraining the troops will march direct to Camp indicated on blue print.

2. Cars will be inspected as soon as vacated, by officers designated by train commander accompanied by the train conductor. Report of any damages will be promptly furnished the undersigned through the train commander. The report of the inspecting officers will also show the numbers and initials of each car of the section, also engine number and railroad with names of engineer and train conductor.

3. Suitable details will be made for unloading animals, baggage, freight and vehicles. These details will remain with their cars until unloaded.

4. Stock cars will be unloaded on track 6.

5. Fuel for five days will be found at the respective kitchens and ice may be obtained upon arrival at the ice pit shown on blue print.

6. It is expected troops will arrive with two days' rations and grain so that issues will not be required the day of arrival, but in case they do not, returns for 10 days' rations and requisitions for 10 days' forage may be submitted to the Quartermaster's office as soon as practicable after arrival.

7. Cars will not be moved until after all sections arrive when they will be switched out of the yard as the train officials may decide.

JOHN DOE,

Major Q. M. C., U. S. R.

Next three telegrams are made out and addressed to the Commanding General, Eastern Department, announcing the arrival of the train sections as required by Army Regulations 193 and completed except inserting the number of officers and men and hour of arrival. These telegrams are to be handed each section commander in the morning to be signed and sent by them upon arrival after inserting proper data.

Major Doe is now ready for bed, tired but happy that the arrangements are completed.

Early in the morning, with three clerks, he proceeds to the Camp site to look over the final arrangements and to assure himself nothing has been forgotten. The wood contractor has already begun delivery so Major Doe calls up the merchants from whom options were obtained the night before, thanks them and advises that he will not need the wood.

Another mishap threatens. A car of forage expected has not arrived. Major Doe calls up the railroad agent who finally locates the car on a siding near the main line station. The extra switch engine requisitioned the previous evening is obtained and the car rushed to the Camp in time for the switch engine to return to the main line yard before the arrival of the first section. With a final survey, Major Doe hurries to the Railroad station with two clerks to await the coming of the first section. On the way he gives each clerk copies of his memorandum and copies of the camp blue print and directs each to board a section of the train (indicating which one) and hand a copy of the memorandum and camp blue print to the train commander. Major Doe himself will board the first section and confer with the Regimental Commander. Upon arrival the officers and guards leave the cars, after which the commanding officer gives the order to detrain. Non-commissioned officers being placed near the doors next detrain, and finally the rest of the men bringing their arms and equipment.

After all have detrained an inspection of the sleepers and coaches as previously provided for follows, the troops, except the details provided for unloading, march promptly to Camp and find their tentage on the ground ready to be pitched. Arms and equipments are then stacked, a guard posted, and the command proceeds to pitch tents—the cooks meanwhile starting the fires and awaiting the rations being brought from the cars by the hired wagons of Major Doe. While some of the details unload the rest of the baggage and freight, others unload the wagons and animals. As soon as unloaded, the animals are harnessed, hitched to the wagons and assist in transporting to the Camp site the Regiment's baggage and freight. Upon arrival the train Quartermasters handed Major Doe the original bills of lading covering the property transported, which he will accomplish after ascertaining that all property has checked out properly, and hands same to the railway agent. They also hand him, properly completed, copies of Q. M. C. Form No. 471 (Memorandum concerning the Movement of Troops—see Appendix "V") to be disposed of per directions on the form.

Major Doe's most important work will now begin. Not only must the work of construction progress smoothly, but he must also satisfy promptly the needs of the Regiment as well. This will require patience, tact, foresight and constant energy. At the outset his two most important duties are those of providing rations for the men

and grain for the animals. The Regiment will obtain these from him on Q. M. C. Form No. 223—an illustration of which is given in Appendix "W."

The method of obtaining rations is for the Regimental Supply Officer to fill out the Ration Return (Q. M. C. Form No. 223) in duplicate from the Morning Report (A. G. O. No. 333) and being properly signed, submit the original (retaining the duplicate) to Major Doe, who issues the rations, abstracts them on his Abstract of Issues (Q. M. C. Form Nos. 222-250-251) filing therewith the Ration Return (Form 223), making the abstract a numbered voucher to his Return of Subsistence Stores (Q. M. C. Form No. 219).

One of the most important police orders issued will be that having to do with the disposition of the kitchen waste, which will be consumed in the kitchen sinks or incinerators, a full description of which is given in Appendix "T."

One of the most important Camp duties is the disposal of the excreta and Major Doe is obliged to see to it that latrines are properly constructed and cared for. The construction and care of latrines is also shown in Appendix "T."

The days will now pass all too quickly for Major Doe and almost before he is aware of it, pay day is near.

His civilian clerks and civilian employees will be paid on W. D. Form No. 334 and the troops on W. D. Form No. 366 and 366a. Illustrations of the Army Pay Roll only are shown in Appendix "X," as Form No. 334 is too wide to show and presents no special difficulties.

For both rolls Major Doe draws one check, as hereafter explained, and pays employees and enlisted men in cash.

The Army Pay Roll is a serious problem, as he is personally responsible for any mistakes and must make good any shortage. If any man is overpaid, Major Doe will send the man's company or organization commander a letter (Q. M. C. Form No. 56) requesting entry of the amount against the man on the next pay roll and at the following payment it will be deducted.

The two blanks above mentioned (No. 366 and 366a) constitute the pay roll of enlisted men of the Regular Army. Entries include name and rank of each soldier, arm of the service, enlistment period, amount of pay and all stoppages against pay, with explanations of reasons for making the stoppages.

The explanation of the purpose of the various columns is shown in Cir. 12 O. Q. M. G. 1912, pages 18 and 19.

Major Doe after receiving the rolls from each organization made out and signed, except for the insertion of the amount due or to be deducted, proceeds with his clerk to figure the rolls, observing remarks as to when last paid, allotments and stoppages. After these rolls, which are in duplicate, have been compared and found correct the totals are ascertained and change list (Q. M. C. Form No. 57) is

made out and sent the Sub-Treasury or depository, two or three days before presentation of his check covering the amount of the roll. Notification is then sent the Regimental Commander of the date, hour and place where the men should assemble for payment. On the day when he is to make payment, Major Doe draws a check (stating therein that it is drawn to pay troops and employes) to his order for the entire amount of the rolls and presents same in person to the depository or Sub-Treasury for the cash included in the Change List he submitted previously. On presenting the check indorsed by him he receives the cash and proceeds to the Camp to make payment.

Major Doe, his clerk and the Commanding Officer of the first organization to be paid, assemble at the place appointed for the payment.

The clerk calls out the names of the men to be paid in the order they appear on the roll and also calls out the amount each is to receive. Major Doe counts out and places the money before the man who is meanwhile identified by the organization commander seated at Major Doe's right.

The pay of the men not present at the pay table and who have receipted for the payment, Major Doe hands to the company or organization officer, who afterwards hands same to the man or if unable to do so, in three days returns it to Major Doe who deposits it to his official credit in the Sub-Treasury or depository and draws a line through the man's name on the roll adding thereto the words "not paid."

Major Doe pays the officers of the Regiment by individual checks on pay voucher W. D. Form No. 336.

Major Doe now prepares his money accounts as they must be forwarded by the 10th of the month per A. R. 627 to the Quartermaster General, Washington, D. C., or if he fails to do this the Treasury Department will decline to place other funds to his credit. Fortunately he is able, through systematization of his work, to forward his Account Current (a fuller illustration than his own account shows is given in Appendix "Y") with his abstracts and vouchers. If Major Doe has heeded his instructions and made proper and legal expenditures, his accounts will be passed; if not he will receive from the Auditor for the War Department (to whom the Quartermaster General has passed the accounts for final review) a statement showing the items suspended against him and why each item has been suspended. Major Doe makes his explanation of the suspended items and if satisfactory, the Auditor raises the suspension, but if not, Major Doe can appeal to the Comptroller of the Treasury who, if he sustains the Auditor, affirms the suspension, or if not, vacates it. In the former event, Major Doe becomes personally liable for the amount and must pay it.

The next day instructions are received that the 444th Regiment is to leave within 10 days for the Concentration Camp.

Major Doe must now make arrangements for the railroad transportation, the rationing of the troops for the journey, the closing of its accounts with him for its supplies obtained and all the preliminary and final details for entraining.

Major Doe now confers with the Supply Officer who has been sent to him by the Colonel of the Regiment relative to the details of the movement.

Together they decide upon the following:

- (a) The date the troops will be ready to move.
- (b) The number and class of cars for each section.
- (c) Number of officers and men to travel.
- (d) Amount of
 - (1) Baggage.
 - (2) Vehicles.
 - (3) Other freight.
 - (4) Animals.

Major Doe advises the Regimental Commander and hands him Q. M. C. Form No. 471 (Appendix "V"), after which he calls on the American Railway Association representative and lays before him the details of the preliminary arrangements, advises him of the exact make up of each train section and requests him to take action relative to the prompt furnishing of the desired railway equipment.

At the proper time Major Doe obtains from the Supply Officer the exact data from which he prepares the shipping invoices (Q. M. C. Form No. 201 in duplicate), bills of lading and the transportation request.

Major Doe next prepares the estimate for the rail transportation (Q. M. C. Form No. 469), giving in each instance the following data:

- A. Organization and headquarters.
- B. The number of the train section (No. 1 being the first to depart, No. 2 the second, etc.).
- C. Destination.
- D. Name of each train quartermaster.
- E. Authority for the movement.
- F. The number of officers and enlisted men, separately for each arm and corps and omitting live stock attendants.
- G. The number of civilian employees, omitting live stock attendants.
- H. The number of live stock attendants.
 - I. The number of public mules, public horses, and authorized private horses, separately for each train section.
 - J. The number of wagons, ambulances, guns, caissons, and other vehicles, separately for each section.
- K. The approximate total weight of organization property, household goods, and checkable baggage, separately for

each of the three items, should also be shown in the preliminary estimate; but not in the final one, such information being then given in the shipping lists and invoices. The date of entraining and the approximate hour of departure should be stated in the preliminary estimate in case the order, or other instructions, directing the movement of troops fails to give that information.

Major Doe invoices some property to the Regimental Supply Officer and issues sufficient rations and grain for use enroute and to last for two days after arrival at destination.

Many details require attention and the wagon transportation as well as harness should be looked over and repaired.

Meanwhile the American Railway representative ascertains that kitchen cars are not obtainable, so it will be necessary to use a baggage car for each section and install in each a No. 1 Field Range (fully described in Bulletin 25, W. D., 1916).

Major Doe accordingly requests him to have three baggage cars placed on the sidings in order that the field ranges may be installed without delay.

He then provides the following additional equipment:

- 1 Water barrel for every second Tourist Car.
- 2 G. I. water cans.
- 2 G. I. buckets.
- 1 Stovepipe elbow.
- 100 feet wire.
- A supply of fuel.

He next issues, and asks the Regimental Commander to direct observance of the following loading order:

1st—Company property, equipment and supplies, not needed in transit (in box cars locked and sealed by railroad employees prior to departure of train), viz:

- Company property.
- Property of officers and men.
- Ammunition.
- Rations.
- Sanitary stores.
- Tentage.
- Cooking utensils.

2nd—Transportation (on gondola or flat cars), viz:

- Guns and artillery carriages.
- Pontons.
- Wagons.
- Ambulances.
- Other vehicles.

3rd—Forage (in box cars).

4th—Checkable baggage, rations for use enroute (in baggage and kitchen cars under guard).

5th—Animals (in stock cars).

6th—Men (in coaches or sleepers).

By this arrangement the articles needed first will be unloaded first.

The evening before the troops entrain the remainder of the equipment arrives and is inspected by the American Railway representative and Major Doe in order to correct defects, if any. In the morning, one hour after breakfast is finished, the troops are ready to entrain. Major Doe inspects the entire train equipment with the Railway representative and each train commander and finds everything in satisfactory condition and also that the railroad company has fully complied with all requirements.

Major Doe then instructs the officers designated to superintend the loading of each train section, to keep lists showing the initials, number and contents of cars loaded under their supervision to avoid unnecessary delay in loading and to see that the cars are fully loaded, since the railroad's tariffs provide a minimum weight (usually 30,000 lbs.) for each car used even though it contains a less weight.

At the proper time loading is begun and carried on by the troops pursuant to the orders of the Regimental Commander and now Major Doe stands aside to watch and to adjust, if necessary, any disagreement which may arise between the agents of the railroad and the Regimental Commander. His part is now largely that of a spectator except the handing to the Supply Officer of the Bills of Lading and to each Train Quartermaster the Transportation Request covering the persons on his section.

Loading is soon accomplished and the kind and weight of all property loaded in each car has been listed by a competent non-commissioned officer assigned for the purpose by the Commanding Officer. Two men have been placed in each unsealed car, containing baggage or rations, and the wagons and animals have all been loaded into their cars.

Fifteen minutes before the first section leaves the troops are marched down to the cars marked and assigned to them. At the word of command the troops entrain and on the minute the first section moves out followed at the proper time intervals by the other two sections.

CALLING THE NATIONAL GUARD INTO THE FEDERAL SERVICE.

1. The following instructions regarding the procurement of Quartermaster supplies and services for organizations of the National Guard govern when called into the Federal Service by the President:

2. The supply officers of organizations, if no Quartermasters are present, are the representatives of the Quartermaster Corps in providing subsistence, transportation, quarters, fuel, forage and other authorized quartermaster supplies.

Subsistence.

3. While at armories, or at places where no cooking facilities are available:

(a) An expenditure for subsistence not to exceed seventy-five cents per enlisted man is authorized for each day of actual service. Regimental supply officers and commanding officers of battalions, or companies stationed separately, will obtain meals for their respective organizations in the manner prescribed by paragraph 550, Army Regulations, 1913.

(b) The accounts for meals, furnished by contractors, will be stated on W. D. Form 330, stating prices and number of meals furnished, hour messing commences and the number of men of each company subsisted each day. These accounts properly certified and approved by the Commanding Officer will be forwarded to the authorized Camp Quartermaster for payment.

(c) Commutation of rations, not to exceed seventy-five (75) cents per man per day, may be paid through supply officers, using Form 373, receipted by company and detachment commanders, approved by Commanding Officer and attaching ration returns to the voucher. All funds so received must be accounted for as directed par. 3 (f).

(d) All vouchers covering payment not to exceed seventy-five (75) cents per man per day, when cooking facilities are not available, must bear the certificate of the Commanding Officer:

"I certify that no cooking facilities are available and that it is impracticable to utilize rations in kind.

.....Commanding."

(e) If cooking facilities are available and rations cannot be issued in kind, by the supply department, an allowance of forty (40) cents per man per day is authorized. These accounts will be paid to supply officers, company or detachment commanders on Form Ration and Savings Account, No. 373, W. D., omitting data (Articles of the Ration, Reverse Side), attaching thereto Ration Return, Form 223, Q. M. C. The hour messing commences must be shown on vouchers and be

approved by the Commanding Officer. The Supply Officer will forward the certified vouchers to the camp quartermaster for payment.

(f) All funds received by organization commanders for subsisting their troops will be taken up as company funds and accounted for as required by regulations. The Company Fund books will be carefully preserved by organization commanders for future reference in connection with settling claims or disputes in connection with subsisting of their troops.

Particular attention is invited to paragraph 317, A. R. 1913, which outlines the course of procedure for general and company mess councils and 327, A. R. 1913, which states how and for what purpose funds shall be disbursed.

(g) When rations in kind are available for issue, or can be procured by requisition, rations will be issued in kind and ration savings privilege allowed as provided in first section of Par. 1220, A. R., 1913.

Requisitions for subsistence stores will be submitted on Form 168, to headquarters, or to the Camp Quartermaster. If time does not permit, the articles and quantities required may be telegraphed headquarters, or obtained direct from the nearest post, camp or supply depot.

(1) The perishable articles of the ration—fresh beef, fresh bread, potatoes, onions and butter, will be procured locally by supply officers, if the articles cannot be supplied otherwise, as follows:

(2) Purchases will be made as provided in Pars. 550, 551 and 554, A. R.

(3) Supply officers will submit certified vouchers, W. D., Form 330, for such purchases, approved by Commanding Officer, for payment to camp quartermaster assigned the various commands.

(h) Savings will be paid on W. D., Form 373 (properly certified and approved) by the authorized Camp Quartermaster.

(i) Supply officers of regiments or separate organizations will account for all subsistence supplies on Return of Subsistence Stores (Q. Q. M. C., Form 219), supported by proper vouchers, unless rations are issued direct on rations return by camp quartermasters.

Quartermaster Supply.

4. The authorized articles of clothing, equipment, miscellaneous supplies and transportation, Q. M. Corps, are prescribed in G. O. 39, W. D., 1915 as amended.

(a) The articles of clothing and equipage, description, size, costs and other data, are listed in G. O. 17 and 23, 1916, and G. O. 7, 33 and 43, W. D., 1917.

(b) The articles of miscellaneous supplies and items of transportation and data pertaining thereto, are listed in Circulars 2 and 3, Q. M. G. O., 1917.

(1) The following are the various subdivisions of Q. M. Supplies: Subsistence Supplies: Being issue articles and authorized sales articles.

Class "A" Supplies:

Those supplies specified in G. O. No. 35, W. D., 1915, and amendments thereto, except as otherwise stated.

The supplies listed in Circular No. 3, Q. M. G. O., 1917.

The clothing and equipage and tableware and kitchen

utensils listed annually in General Orders of the War Department.

Class "B" Supplies:

All supplies, equipment, material, etc., not designated as subsistence stores or class "A" supplies.

The following is an illustration of the various subdivisions of Q. M. Supplies, viz.:

Clothing.

- | | |
|---|---------------------------|
| (a) Batons | Hats, service |
| Belts, waist | Laces, shoe, extra |
| Breeches | Leggins, canvas |
| Chevrons and other sleeve insignia, service | Shirts, flannel, O. D. |
| Cords, hat, all arms of the service | Shoes, marching |
| Drawers, pairs | Stockings |
| Gloves— | Tags, identification |
| Horsehide | Tape, identification tags |
| Riding | Undershirts |
| Woolen, O. D. | Ponchos |
| | Slickers |
| | Overcoats |

Equipage.

- | | |
|---|----------------------------------|
| (b) Axes and helvcs | Pickaxes and helvcs |
| Bags, surplus, kit | Pins, tent, shelter |
| Bars, mosquito, single | Poles, tent, shelter half |
| Bedsacks | Ponchos, music |
| Blankets, O. D. | Shovels, S. H. |
| Brassards | Slings, color, O. D. |
| Brushes, scrubbing | Stands, music |
| Bugles with sling | Sticks, shoe |
| Colors, camp with staff | Stretchcr, shoe |
| Colors, with case, staff, cord and tassel | Tape, foot measure |
| Silk-Inf. Regt. | Tents, shelter half |
| do National | Tents, pyramidal, large |
| Service-National | Tents, pyramidal, small |
| Cots | Tents, storage |
| Desks, field | Tents, wall |
| Flags, Chaplain | Canvas, latrine |
| Headnets, mosquito | Fly, tent wall for kitchen cover |
| Instruments, band | Housewives |
| Oil, neatsfoot | Whistles and chains |



Miscellaneous Articles.

- | | |
|-------------------------------------|----------------------------------|
| (c) Bags, water, sterilizing | Globes, lantern |
| Bicycles | Handcuffs |
| Brooms, corn | Iron, bar |
| Brushes, marking | Lampblack |
| Brushes, typewriter | Lantern frames |
| Cans, oil, typewriter | Nails, common |
| Carborundum, wheel | Needles, sacking |
| Chairs, folding | Oil, mineral, sperm |
| Chest, commissary with equipment | Oil, typewriter |
| Coal, smithing | Paulins, large |
| Cooking utensils, march kit | Pots, marking |
| Cans, water, G. I., large and small | Powder, Hypochlorite of lime |
| Cleavers, meat | Rakes, steel |
| Cake turners | Safes, field |
| Dippers | Scales, platform folding |
| Forks, meat, large | Stencils, plate |
| Knives, meat, large | Tape, measuring |
| Fire irons, sets | Tools, barrier and blacksmith |
| Kettles, camp with cover | Tools, carpenter and wheelwright |
| Pans, bake | Typewriters |
| Forges, portable | Wicks, lantern |

Articles of Transportation.

- | | |
|-----------------------------------|---------------------------|
| (d) Bags, nose | Menders, harness |
| Blankets, saddle | Mules |
| Bridles, riding | Draft |
| Brooms, stable | Pack |
| Calks, toe | Riding |
| Combs, curry | Nails, horseshoe |
| Covers, mule, blanket lined | Needles, harness, glovers |
| Farriers, instrument, pocket case | Panniers, Vet. |
| Forges | Rivets and Burrs |
| Forks, stable | Rope, picket line |
| Horses, riding | Saddles, riding |
| Halters and straps | Saddle Bags |
| Iron, branding | Shoes, horse |
| Hoof | Thread, saddlers |
| I. C. | Wagons, escort |
| U. S. | Wax, saddlers |
| Jacks, wagon | Wheels, hind, E. W. |
| Medicines and dressings, Vet. | Tools, saddlers |

The above articles pertain to the equipment of a regiment of infantry. The articles vary in kinds for other arms or branches of the service and modifications will be made as may be necessary.

5. Requisitions for the above supplies will be made by regimental officers, or supply officers of separate organizations, as follows, and submitted to the Department, Division or Camp Commander.

(a) Clothing.

Requisitions should be submitted in duplicate on Form 161 or 213, Q. M. C., giving sizes and quantities required in proper columns. Where for any reason, the actual size cannot be obtained, consult tariff lists. See pages 23 to 38, inclusive; G. O. 17, W. D., 1916. The money value of the clothing not to be stated on requisitions.

(b) Equipage.

Requisitions in triplicate on Form 160, Q. M. C., articles to be arranged alphabetically; when the name of an article consists of two or more words, enter the distinctive noun first, i. e., "Brushes, scrubbing." The money value of the articles not to be stated on the requisitions.

(c) Miscellaneous. Quartermaster Supplies.

Requisitions to be submitted on Form 160, Q. M. C., articles to be arranged alphabetically as in equipage, except that veterinary supplies, dressings, etc., will be listed separately. The money value of the articles not to be stated on the requisitions.

(d) (1) Transportation.

Articles of transportation, except animals, will be listed alphabetically on Form 160, Q. M. C., quantities desired to be shown in column required. The money value of the articles not to be stated on the requisitions.

(2) Animals.

Requisitions for animals will be submitted in triplicate on Form 162, Q. M. C., and will conform with instructions contained in footnote on brief. The number of animals on hand and desired will be shown.

SUBSISTENCE STORES.

6. A list of the authorized subsistence stores is contained in Q. M. Corps, Form No. 120.

ADDITIONAL CAMP SUPPLIES.

7. (a) Class A-1:

Matches
Rations
Saltrock
Soap, issue
Soap, hand
Vinegar
Candles

(b) Equipage:

Oil, neatsfoot

(c) Miscellaneous:

Brushes
Cans, garbage
Cans, night urinal
Fuel, wool and coal
Ice

Lime	Powder, hypo. of lime
Oil, crude	Straw, soldiers' bedding
Oil, mineral	(d) Transportation Supplies:
Oil, typewriter	Forage
Paper, toilet	Straw, bedding of animals

8. Requisitions for the above articles will be made as follows:

- (a) Class A-1 Supplies: On Q. M. C., Form No. 168.
- (b) Equipage: On Q. M. C., Form 160.
- (c) Miscellaneous supplies: On Q. M. C., Form 160. When other miscellaneous supplies are requisitioned for (see Par. c.) except fuel, ice, lime, oil, crude, and straw for soldiers' bedding, which are usually purchased locally by Camp Quartermasters or supply officers on proper requisition. (See Par. e.).
- (d) Transportation supplies: On Q. M. C., Form 160. Forage and bedding are usually purchased locally and supplied by Camp Quartermaster on proper requisition. (See Par. e.).

(e) (1) Forage for animals of the National Guard in the service of the United States, where contracts for forage are not in force, will be purchased by regimental supply officers, supply officers of separate organizations, or Camp Quartermasters, under circular advertisements of 10 days' notice or less and letters of acceptance (A. R. 522 and 550) for periods of one month. Purchase without advertisement should be made only when necessary to supply immediate needs pending receipt of bids.

(2) Circulars calling for bids should provide that:

"If during the period of the contract the troops are withdrawn in whole or in part, from the station, quantities to be delivered shall be modified accordingly."

(3) Blacksmith coal will be purchased in the same manner and for the periods as indicated in paragraph 18, these instructions.

- (f) Certified vouchers covering purchases under (c), (d) and (e) above, will be forwarded to the Camp Quartermaster charged with paying the accounts, accompanied by all bids received, abstract of proposals, copy of letter of award in duplicate and signed certificate in duplicate to read as follows:

"I certify that the award of the accompanying proposal was made to the lowest responsible bidder for the best and most suitable supply on proposals received in response to advertisement hereby attached which was sent to principal dealers in vicinity and posted in public places."

9. **Requisitions:** In making requisitions on Q. M. C., Form 160, band instruments and parts, and clothing and equipage will each be requisitioned for separately. All other Class A supplies, if supplied from one designated depot, will be included in one requisition, and all

articles be listed thereon alphabetically in the various groups—such as “Tableware and Kitchen Utensils,” “Range Parts,” “Stationery,” etc.

10. In making up requisitions, the following references are of value: **General Orders No. 39, War Department, 1915, as amended.**

(a) Fundamental allowance, see Table 26, pages 544 to 553.

(b) Allowance of Heavy Tentage, Table 26, page 544. (For number of tent pins, stoves, etc., see note 24 on page 561, G. O. 39, W. D. 1915.)

(c) General Notes—Pages 557 to 574—

Ambulance, equipment, etc., see note 40, pages 569 and 570.

Note No.	1	Aparajo, complete
“ “	2	Aparajo, repairs
“ “	3	Auto ambulances and auto trucks
“ “	4	Axes, pickaxes and shovels for infantry and cavalry
“ “	5	Barber kit, company
“ “	6	Bars and headnet, mosquito
“ “	7	Blacksmith's kit, pack train Blacksmith's and Farrier's march kit; see note 32 Blacksmith and farrier set; see note 33 Brandings, hoof, set; see note 18 Butcher's kit; see note 31 Camp, permanent, preparation and maintenance; see note 25
“ “	8	Pack train cargador's kit Material required for repairs; see list, note 2
“ “	9	Chest, commissary with equipment Combat train division headquarters; see note 41
“ “	10	Cooking utensils, march kit, for field and artillery bands Desk, field. Allowance for stationery, per; see note 29 Dressings and medicines, veterinary; see note 2
“ “	11	Drivers, regimental infirmary wagons, equipment for Farrier's and blacksmith, and march kit; see note 22 Farrier's and blacksmith's set; see note 33
“ “	12	Farrier's instrument pocket case
“ “	13	Flags and pennants, camp of instruction
“ “	14	Fuel allowances Harness mender; see note 21 Head nets and bars, mosquito; see note 6
“ “	15	Harness repairs Hoof branding irons, etc.; see note 18
“ “	16	Horseshoer's emergency equipment
“ “	17	Housewives, squad. See A. R. 1217 Infirmary wagons, drivers of, equipment for; see note 11
“ “	18	Irons, branding, hoof set
“ “	19	Kitchen-car equipment. See bulletin No. 25. W. D. 1916, instructions for installing and dismantling field ranges in baggage cars

- Kit, barber's company; see note 5
 - Kits, tool, march
 - Blacksmith's and Farrier's; see note 32
 - Blacksmith's pack train; see note 7
 - Butcher's; see note 31
 - Cargador's pack train; see note 8
 - Carpenter's and Wheelwright's; see note 36
 - Saddler's; see note 34
 - Maintenance and preparation of permanent camps; see note 25
 - Note No. 20 Medicines and dressings, veterinary
 - “ “ 21 Mender, harness
 - “ “ 22 Mimeograph supplies
 - (1) Using wax stencils
 - (2) Using Dermatype stencils
 - Mosquito bars and head nets; see note 6
 - Pack train and blacksmith's kit; see note 7
 - Pack train and cargador's kit; see note 8
 - “ “ 23 Pannier, veterinary and appliances
 - Pennants and flags, camp of instruction; see note 13
 - “ “ 24 Pins, poles, stoves, etc., for tents
 - “ “ 25 Preparation and maintenance of permanent camps
 - “ “ 26 Range, field No. 1. Articles belonging thereto
 - “ “ 27 Range, field No. 2
 - “ “ 28 Reserve supplies, division supply train
 - Saddle bag, veterinarian; see note 39
 - Saddler's march kit; see note 34
 - Set of tools, blacksmith's and farrier's; see note 33
 - Set of tools, carpenter's and wheelwright's; see note 37
 - Set of tools, saddler's; see note 35
 - “ “ 29 Stationery, field desk allowance
 - “ “ 30 Stencil plates, set
 - Stoves, stovepipe, elbows, pins, poles, etc., for tents; see note 24
 - “ “ 31 Tools, butcher's kit. Tools, barber's Co. kit; note 5
 - “ “ 32 Tools, farrier's and blacksmith's kit
 - “ “ 33 Tools, farrier's and blacksmith's set
 - Tools, pack train; see notes 7 and 8
 - “ “ 34 Tools, saddler's kit
 - “ “ 35 Tools, saddler's set
 - “ “ 36 Tools, wheelwright's and carpenter's kit
 - “ “ 37 Tools, wheelwright's and carpenter's set
 - “ “ 38 Veterinarian's field equipment
 - “ “ 39 Veterinarian's saddlebag equipment
 - Veterinary medicines and dressings; see notes 20 and 23
 - Veterinary Pannier; see note 23
 - “ “ 40 Wagons, equipment of spare parts and accessories for
 - “ “ 41 Wagon, combat, division headquarters
 - “ “ 42 Winter articles
11. In preparing requisitions, the printed instructions should be

carefully studied and observed. The quantities on hand should be carefully entered, and the quantities asked for should not exceed the quantities to bring up the equipment to the required number prescribed in G. O. 39, War Dept., as amended. A carefully prepared requisition enables prompt action to be taken to supply the articles called for, while a carelessly prepared requisition results in return to the commanding officer, causing unnecessary delay in the organizations and individuals receiving clothing, equipage, and other quartermaster supplies. No articles other than those listed in G. O. 59, W. D. 1915, will be requisitioned for or purchased, except by special authority from the Department or Division Commander.

Preparation of Vouchers

12. (a) Purchases of fuel, forage, subsistence stores and other camp supplies, except clothing, equipment and transportation, and the procurement of non-personal services, should be vouchered on W. D. Form 330.

(b) Such vouchers will be certified by the supply officer, approved by his commanding officer and sent to the camp, division, or department quartermaster for payment.

(c) The authorities to be quoted on such vouchers are, viz:

If procured under contract, the date of the contract.

If by proposal and acceptance agreement, no authority need be quoted, but the first voucher on which payment is made must have filed with it:

(a) One number of the accepted proposal

(b) A copy of the letter of acceptance

(c) A certificate of the contracting officer, viz.:

"I certify that the award of the accompanying contract was made to the lowest responsible bidder for the best and most suitable supply or service, on proposals received in response to advertisement hereto attached, which was published for _____ days in newspapers and sent to principal dealers at _____ and vicinity, and posted in public places."

This certificate should be altered to comply with the facts and if award was not made to the lowest bidder, the reason therefor must be given.

(d) If future payments are made under the same proposal and acceptance agreement, the vouchers should bear a notation "Proposal and Acceptance Agreement, filed with you. No. _____, accounts of _____, month of _____, and be forwarded to the quartermaster to whom the first voucher was sent for payment.

(e) Purchaser or engagement of services specially authorized by telegrams or letters,—date and source of authority should be noted on vouchers—thus:

"Letter A. G. O. No. 876452, July 18, 1919."

"Telegram Q. M. C., July 18, 1919."

(f) Open market purchases and procurements of services (not personal) exceeding \$100 must be reported by the purchasing officer on W. D. Form No. 14. (See A. R. 554.)

Property Accounting

(g) All supplies purchased must be accounted for on **Property Accounts** (or returns), viz.:

(a) Subsistence stores on Q. M. C. Form 219

(b) All other Q. M. property on Q. M. C. Form 200

(h) On the third fold of both the original and memorandum vouchers W. D. Form 330 and on both copies of Q. M. C. Form 217, there will be stamped:

Property account of

Quartermaster at

Voucher, property account, No. ———. F. Y. 191—.

and the required data inserted in the spaces provided for the purpose.

13. The Camp Quartermaster, or if none be present, the supply officer, will furnish the necessary transportation for persons and supplies on Government bills of lading and transportation requests, a supply of both having been sent to each supply officer.

Transportation Requests

(a) **How to Obtain**—Requisitions for supply of blank transportation requests will be submitted direct to the Department Quartermaster. If on hand, use Q. M. C. Form 160 (1 copy only) for requisition; otherwise by letter. When called for, blank transportation requests will be invoiced by the Department Quartermaster to organization supply officers or other officers who are accountable for quartermasters' supplies. Officers who are not accountable for quartermasters' supplies may obtain blank transportation requests on memorandum receipt from the Department Quartermaster, or from any officer who has requests and is accountable for same.

(b) **How to Account For**—Blank transportation requests will, except when issued on memorandum receipt, be invoiced to the officers whom supplied, who will receipt for them and take up on Q. M. C. Form 200—Property Account. Invoices will show both serial numbers (as No. 1000 to 1100) and physical number (so many T/Rs); but they will be taken upon property return as transportation requests (the physical number only), omitting any reference to the serial numbers. The serial numbers of all requests received, issued, cancelled, transferred, lost or destroyed, will be stated on the proper voucher (invoice, receipt, or monthly list of Quartermasters' Supplies Expended, as the case may be), and all cancelled requests will accompany the monthly list of Quartermasters' Supplies Expended—Q. M. C., Form 203.

Officers receiving blank transportation requests on memorandum receipt, at the end of each month, or at the expiration of the particular duty, if not exceeding one month, will sign and deliver to the accountable officer a properly prepared report on Q. M. C. Form 151 (as shown in paragraph below), and a certificate showing by serial numbers the transportation requests issued by him and proper credit for the requests reported as used will be given the responsible officer on his memorandum receipt. The accountable officer may then use the certificate referred to as a voucher to his property account, and will

transmit the Form 151 to the Quartermaster General. Requests unused remaining in the hands of the responsible officer on the termination of the particular duty for which they were transferred, will be returned to the accountable officer and the memorandum receipt given by the responsible officer, adjusted and returned to him.

(c) How to Issue for Purposes of Transportation—

1. Transportation for persons over the lines of any common carrier will be obtained by the issuance of a transportation request, a separate request being issued for the rail transportation involved, another for the sleeping or parlor car accommodation to be furnished, another for travel on commercial steamer and still another for the transportation of excess baggage, when authorized.

2. In movements of troops, whether in large numbers, few, or as individuals, the basis for furnishing transportation is the order providing for it. A person requiring transportation will exhibit an order from competent authority. The Quartermaster will indorse on the original order, over his signature, the fact that transportation has been provided, its kind, the places from and to which it has been furnished, and the number of pounds of extra baggage transported (when authorized by the Secretary of War) if any. The original order will be retained by the person who received the transportation, and, in case of a soldier entitled to commutation of rations while traveling, will be disposed of as directed in A. R. 1232.

3. Paragraph 1116, Army Regulations, 1913, as amended by C. A. R. No. 41, May 31, 1916, sets forth the information which should be shown on a transportation request.

4. Paragraphs 1110 to 1125, inclusive, Army Regulation 1913, as amended, governs the issue of transportation request to obtain transportation by rail.

5. Paragraph 1126, Army Regulations, 1913, governs the transportation of troops, teams, or employees over toll bridges, ferries, or turnpikes.

(6) Paragraph 1128, Army Regulations, 1913, governs the furnishing of sleeping car accommodations to persons in the military service, also paragraphs 1129, 1130, 1131, 1132, 1133 and 1134.

Bills of Lading

14. **Use Of**—Public property or other property transported at public expense will be transported on the prescribed form of Government of lading. This bill of lading has three parts: the original (Q. M. C. Form 153), the memorandum (Q. M. C. Form 154), and the shipping order (Q. M. C. Form 156). There is also an additional sheet to the original memorandum or shipping order (Q. M. C. Form 155) when the shipment is so extensive as to require more than one sheet. The property being ready for shipment, the bill of lading is issued. One copy each of the original and shipping order and three copies of the memorandum will be used, and these five copies should be made simultaneously by the use of carbon paper. One of the three memorandum copies will be plainly stamped or indorsed "Property received copy,"

and another "Property shipped copy." The shipping order will be signed by the officer making the shipment.

(1) In issuing bills of lading the name as well as the official designation of the issuing officer will be stated in the space provided for "Consignor."

(2) Bills of lading as issued will be identified by serial numbers, beginning anew, with each fiscal year (July 1st to June 30th).

(3) Agent will retain shipping order, original and memorandum bills of lading will be receipted by carrier, the former mailed to consignee and the latter to proper disbursing quartermaster with Form 169 (as shown in paragraphs 103-108). "Property shipped copy" will be retained by shipping officer, and "Property Received Copy" mailed to consignee.

(4) If property is turned over by any person other than officer who issues bill of lading, a shipping invoice in triplicate, showing number of packages, weight and contents of each package, should be prepared on Q. M. C. Form 201, one copy of which will be receipted by shipping officer, and returned to person making shipment, one copy forwarded with "Property Received Copy" of B/L and one copy filed with "Property Shipped Copy."

(5) Shipments of officers' private mounts are governed by the provisions of paragraph 1098, Army Regulations, 1913.

(6) Shipments of baggage are governed by the provisions of paragraphs 1135 to 1139, inclusive, as amended.

(7) Shipments of supplies are governed by the provisions of paragraphs 1140 to 1145, inclusive, Army Regulations, as amended.

(8) Through bills of lading will be issued in all instances between initial and ultimate points of shipment including those for service over land grant lines, except where specific instructions to contrary have been given. Bills of lading should describe the articles to be shipped by their commercial names, giving separately such weights, dimensions or values, and manner of packing, as may be necessary to ascertain classification and rates and to enable recovery on loss. When property is shipped on carload lots, the initials and numbers of cars in which the property is loaded will be noted on bills of lading; also notation that shipment is made under tariff, contract or special rates, as the case may be.

(9) Bills of lading issued for shipment of bread by express will show both the gross weight of package and net weight of bread which it contains and package will be marked accordingly.

(10) A bill of lading issued for supplies to be forwarded by conveyance owned or leased by the Government should show that no payment is to be made for the service.

(11) **Accomplishment Of**—The consignee upon receipt of the shipment will accomplish and surrender the bill of lading to the carrier who makes delivery, being particular to note the reverse side of the bill of lading any loss or damage that may exist. This bill of lading then becomes the evidence upon which settlement for the service will

be made. In the absence of the consignee, or on his failure to receipt, the person receipting will certify that he is duly authorized to do so, reciting such authority. Proper receipts Q. M. C. Form 496 will be obtained by the receiving officer from the person to whom the property shown on each bill of lading is shipped, and will be attached to and made a part of the "Property Receiving Copy." All notations as to damage made on original bill of lading should also be entered on the "Property Received Copy," in order to afford ready reference to same in connection with inquiries that may be made.

Transportation Reports

15. Memorandum Bills of Lading and Copies or Transportation Requests.

Every officer issuing transportation requests or bills of lading will transmit daily, accompanied by a letter or transmittal on Q. M. C. Form 169, to the officer designated to settle the accounts of the particular road involved, all memorandum bills of lading and copies of transportation requests issued during the day.

16. If an officer issuing a bill of lading, transportation, sleeping car or parlor request is in doubt as to the office which should settle the transportation charges thereon, he will send the memorandum bill of lading, or copy of transportation request to the Department Quartermaster, accompanied by the letter of transmittal on Q. M. C. Form 169.

17. Every officer who issues bills of lading or transportation requests will keep a monthly report of such issues on Q. M. C. Form 151. This form must be kept up currently and with this end in view proper entry will be made upon Form 151 immediately upon issuance of bills of lading or transportation requests. If transportation charges are to be paid by some other disbursing officer than those shown in paragraph 6, the name and address will be entered in the column headed "Remarks." This report must not include bills of lading and and transportation requests issued during different months, but a separate report must be made for each and every month.

(a) Officers who are accountable for the requests issued by them, i. e., the blank transportation requests have been invoiced to them, will transmit their report on Q. M. C. Form 151, immediately after the close of each month direct to the Quartermaster General of the Army.

(b) Officers who are not accountable for the requests issued by them, i. e., the blank transportation requests have been transferred to them on memorandum receipt, will transmit their Form 151 to the officer who supplied the requests on memorandum receipt and who is accountable for same. See Circular No. 1, O. Q. M. G. of 1916.

18. (a) Bills of lading and transportation requests will be issued by commissioned officers only. **The same care must be exercised in safeguarding of transportation requests as would be given to actual cash.** Should these requests through loss of theft, get into unauthorized hands and tickets be procured thereon, the carrier would be entitled to payment and it will be incumbent upon the officer charged with

the requests to prove that every precaution was taken to prevent such loss or theft.

(b) If an officer discovers that a request or requests have been lost or stolen, the local carriers will be notified immediately and a report giving the numbers and series of those missing and circumstances attending the loss, will be made at once through the department quartermaster, Eastern Department, to the Quartermaster General.

Hire of Transportation

19. If transportation is required for moving baggage from armory to station, or to other places, the transportation on hand will be utilized to its fullest extent, and the supply officer will engage such additional transportation as may be necessary. For such transportation the accounts will be stated on Q. M. C. Form No. 330, approved by the commanding officer and forwarded to the authorized camp Quartermaster, for payment.

Deceased Officers and Soldiers

20. (a) The disposition of the remains of deceased officers is provided for in paragraph 87 and for those of soldiers in paragraph 167, A. R. 1913. All the provisions of the above mentioned paragraphs should be strictly complied with. Special attention should be given to the last sentence of paragraph 167, A. R. 1913, which states that "The responsibility of the surgeon for the proper care and preparation of the remains will not cease until they are removed by the Quartermaster for interment or shipment."

(b) When necessary, new clothing, at expense of the United States, may be issued for use in the burial of a soldier. (1173, A. R. 1913.)

(c) Arrangements should be made and, if possible, a contract entered into with a reliable undertaker for furnishing the necessary caskets and for embalming and preparing the remains of all deceased officers and soldiers.

(d) Payment for the above mentioned services will be made on Form 330, W. D. The name and rank of the deceased, the regiment, company or organization of which he was a member and the cause, date and place of death, will be stated on the face of the voucher and voucher forwarded to Camp, Division or Department Quartermaster for settlement.

(e) Shipment of remains to home of deceased or nearest National Cemetery will be by express on Government bill of lading.

Blank Forms

21. A supply of blank forms, Q. M. Corps, will be sent all supply officers when organizations are taken into the Federal Service and if additional forms are required, request should be promptly submitted to the Quartermaster General, Washington, D. C., per Circular No. 12, O. Q. M. G. 1916.

General

22. (a) Commanding officers will instruct their commands that the supply officer is the representative of the Quartermaster Corps and

no bills will be contracted without the authority of the commanding officer or supply officer.

No expenditure of funds will be authorized by commanding officers unless authorized by law, regulations or authority of the Department Commander.

(b) All vouchers must have noted thereon the authority for the expenditure. All authorities must be in writing, when authority is obtained by telephone for expenditures the telephone request must be followed by a written request requesting confirmation.

(c) The supply officer will provide himself with a duplicating book and will keep careful record of all obligations contracted by him and will preserve these books for future references in settling claims.

(d) The utmost care will be taken to conduct the affairs of the Quartermaster Corps in an orderly and business like manner. When in doubt, do not hesitate to wire the Department Commander for instructions.

23. The attention of all Commanding Officers of the National Guard is invited to the following instructions:

Certain commands of the National Guard having been retained in or called into the service of the United States, all Commanding Officers of forts, posts or stations, are directed to communicate with the Commanding Officers of the National Guard assigned for duty at or near their commands and render them such assistance in the matters of supplies, transportation, instruction and advice as may be practicable with the means at their disposal.

DUTIES OF THE REGIMENTAL QUARTERMASTER.

By Major John C. McArthur (Inf.), Q. M. C.

That evening Captain Q. went over to the quartermaster's tent with the other company commanders to get any available information from one longer on the ground than themselves. Captain A was tired, but apparently glad of an opportunity to talk.

"I was glad when I was made quartermaster, for I had had considerable business experience and it seemed to me that it was right in my line, but after a week's experience I am willing to admit that it's no sinecure. I reached here before half the property had arrived, and, fortunately, had a little time to orient myself. I really hadn't an idea how to go about my new duties, but I found an old Q. M. sergeant of regulars, and, thanks to him, I learned a few things.

"He loaned me a copy of G O. 39, W. D., 1915, and after some labor I got out a list of the Equipment C supplies that I would need for the regiment. These were invoiced to me, and then, in due time, I moved up here with my property and invoices. Fortunately, the Q. M. sergeant had also taken the regimental supply sergeant in hand, and so, when we had our tents up and property checked in, we had a fair general knowledge of what the job required; but were glad of the day or two intermission before the arrival of the troops.

"The first thing we did in our new office was to open the property account, and that was no small job; nor has it been easy since to keep it straight and up to date. Then I began to wonder how I was to handle subsistence and clothing. It didn't seem feasible to me to keep a stock on hand here, for that would make my establishment a sort of an advance depot, which didn't seem consistent with the functions of mobile troops. However, I wasn't sure, so I visited my mentor, who informed me that I was entirely correct in my estimate of the situation.

"You see, commissaries and clothing are expendable and really disappear as property as soon as issued. My function, so far as they are concerned, is to act as an intermediary between the companies and the camp quartermaster. Take commissaries, for example. The companies will submit ration returns to me, which I will abstract or combine, and then draw in bulk and issue to them from day to day, as required. In that way the camp quartermaster issues to one quartermaster instead of to fifteen organizations.

"Paragraph 1220, Army Regulations, states: 'Upon the arrival of troops at mobilization or concentration camps the ration-savings privilege will be suspended and entirely replaced by issue of rations in kind.'

"If this provision is enforced my duties will be easy, since I will simply draw in bulk the complete number of rations due the regiment

and distribute as due on ration returns. If, by any unfortunate chance, we are allowed the garrison ration, with savings privilege, I'll abstract your orders, draw in bulk, and distribute as ordered. At the end of each month I will settle with the camp quartermaster, get the savings of the regiment in bulk, and distribute to organizations as shown to be due.

"In either case I need carry no stock and make no return or other subsistence paper. It is true that I shall use the issue slip (Q. M. C. Form No. 250) (Appendix "Z") in making issues, and the abstract of subsistence stores issued (Q. M. C. Form No. 251) (Appendix "Z") in settling with the camp quartermaster; but both are simply office forms, used as a convenience in handling the business.

"Similarly with clothing. The organizations submit their requisitions to me, and I combine them and submit a single one to the camp quartermaster. He issues the clothing to me in bulk, and I, in turn, divide it up according to the amounts carried on the various company requisitions. Theoretically, I should have nothing left after the issue; but even if I do, I shall simply fill out the certificate on the back of my requisition, just as a company commander would in returning any surplus to me. And the same way with exchanges. I'll get in all the misfit garments, and, after making all possible cross adjustments with them, turn them in to the camp quartermaster and reissue the articles received in return to those still unsatisfied.

"In neither case do I carry anything over, and therefore I do not become accountable for anything, and you can easily see what a vast amount of paper work it will save me, leaving my small force free to attend to your comfort and prompt supply.

"The tentage and camp equipment generally is different, for it remains property until it becomes unserviceable. Even it might be issued to me on memorandum receipt, just as I issue it to you, were it not that the regiment is sure to leave here some time and will have to take these or similar supplies along. It is really better, therefore, for me to assume accountability for it now.

"However, there is little likelihood of the regiment being split up, so I have issued the property to you on memorandum receipt, and while you are responsible for it, you are not accountable and have no further paper concern with it, unless it is lost or destroyed through the intent or carelessness of your men. In that case you charge it to them on pay rolls and report the charge to me on Q. M. C. Form No. 208 (Appendix "NN"), whereupon I send you a credit slip (Q. M. C. Form No. 243) (Appendix "OO") or replace the articles as you prefer. Also when you draw additional articles, instead of making a new memorandum receipt, I give you a debit slip (Q. M. C. Form No. 242) (Appendix "PP"). I shall balance your memorandum receipt and ask you to sign a new one each three months.

It may interest you to know that I get rid of my accountability for the unserviceable property that you turn in by means of surveys (A. G. O. Form No. 196) (Appendix "AA"), or by placing it before an inspector on inventory and inspection report (I. G. Form No. 1)

(Appendix "BB"), in exactly the same manner as does the camp quartermaster or any other accountable officer, and I'd like to ask you now to be personally certain that the property you submit for exchange is clearly unserviceable, otherwise I am liable to have it thrown back on my hands.

"Paragraph 1571, A. R., states: 'The standard blank forms used in army administration, with the notes and directions thereon, have the force and effect of Army Regulations.' The notes and directions on property blanks require that a duplicate of each accountable officer's property account be kept at Washington. I don't have to render a return, in the ordinary sense of the word, but I am required to forward copies of all property vouchers to the Quartermaster-General, whether invoices of property received, receipts for property shipped, approved surveys and inventory and inspection reports, expenditure lists, etc.; in short, any change in my property account must have a corresponding change made in the duplicate account at Washington.

"A far simpler method, it seems to me, would be to authorize me to drop all articles expended in the public service on an appropriate voucher; perhaps Q. M. C. Form No. 246, as explained in Circular 18, Office of the Quartermaster-General, 1916, would do, and to require me to furnish the camp or other issuing quartermaster with a copy as a basis for a replenishment requisition.

"After all, while an accounting of some kind is probably necessary, the principal thing is to get the property into the hands of the troops where it is needed. I see no special necessity for a busy office in Washington to keep a minute account, for example, of the number of tent pins used by the 99th Infantry at Camp X, except, perhaps, to see that they are promptly replaced.

"My certificate that the property has been properly expended in accordance with the intent of orders and regulations, together with the approval of my commanding officer, should be sufficient evidence that the Government's interests are being properly safeguarded, and that's about as far as accounting can well go under war conditions.

"If it is desired to put the responsibility a little higher, the brigade commander might be required to inspect his regiments and report specifically on their use of Government property. In other words, I would materially modify the present accountability methods and require instead a stricter responsibility from those in authority.

"I believe the true function of the regimental quartermaster is to secure and transport supplies for his command as needed; to keep his transportation and personnel in condition for instant field service and to use it meanwhile in any way that will promote the comfort, health, and convenience of the regiment; to be constantly out among the troops studying their needs and devising means for meeting them. I don't believe he can be an efficient quartermaster if he is required to spend a large proportion of his time at a desk, and I am truly glad that I will not have it to do. What do you company commanders think of the proposition as I have outlined it, and its bearing on the efficiency of your various units?"

Captain Q promptly replied: "As far as my limited experience will permit me to judge you have the correct idea and I certainly hope that you will be allowed to give it a trial at least. The paper part of soldiering is what has always seemed most difficult to me and I can plainly see that any excessive amount of it would be as serious a handicap to a quartermaster as to a company commander. By the way, Captain, will you pay us or who is going to do it?"

"I have inquired about pay and disbursements generally and have been informed that all purchases, payment of troops, final statements, commutation, mileage, etc., will be handled by the camp quartermaster or one of his commissioned assistants. I am certainly relieved to know it, for anything involving money has to be so absolutely exact, and to follow such an elaborate system of checking and accounting I would have to devote a considerable part of my time to it in order to keep out of trouble and avoid financial loss. I may be authorized to make purchases, but will certify to the correctness of the tradesmen's bills and send them to the disbursing quartermaster for settlement. Of course, if our regiment is ever detached for service by itself I know that I will probably have to assume money accountability, but I shall avoid the evil day as long as possible.

"Since the regimental transportation so vitally concerns your units it may be well to explain that I have exactly the equipment laid down in the Tables of Organization issued by the War Department, viz: Twenty-two four line teams and the same number of escort wagons. Of these ten are assigned to the combat train for ammunition supply—three to each battalion and one to the machine gun company. The remaining twelve belong to the field train. Of these four are assigned to the baggage section—one to each battalion and one to the remaining organizations and regimental headquarters. The remaining eight wagons of the field train are called the ration section and are usually assigned—two to each battalion, one to the remaining organizations, and one to carry the commissary chest, folding scales, etc., and to be used for emergency purposes in case of breakdown of other wagons.

"This seems a small allowance, but it has been designed to meet only the absolute necessities of a regiment under modern war conditions and will do it, provided each interested officer takes exceeding care to include in his unit's equipment only those articles authorized in G. O. 39, D. W., 1915."

When, after an hour or so of talk, the four captains wended their way back to their companies they all agreed that, so far as the supply department was concerned, it promised to give them and their units a maximum of service with a minimum of work.

COMPANY COMMANDER'S RELATION TO THE QUARTERMASTER.

Captain Q, Officers' Reserve Corps, was not unprepared for the following telegraphic order, although its arrival did cause him some perturbation on account of his modest appraisal of his own ability to handle the strange, new duties so suddenly intrusted to his inexperienced hands:

"You are assigned to the 99th Infantry and will conduct one hundred recruits from Homedale Rendezvous to Camp X, where you will report to regimental commander for orders. Consult recruiting officer for details.

(Sgd) "ROE,

"Adjutant General."

Upon reporting the recruiting officer assured Captain Q that he had received orders to furnish him transportation and help generally. "I have a deal with a party here to feed the recruits and he'll supply your men with two cooked meals which will be ample to get you to Camp X. I'll have your coffee money ready for you in an hour. Better wire Albany for your morning supply now and be sure not to let them charge you more than seven cents a pint. Here's your transportation request, exchange it for a ticket for your party at the station. See the agent about cars, and you had better take the 9:12 tonight so as to land at Camp X in the morning. See you later."

Nothing but day coaches were available and it was fortunate that Captain Q applied early for they had to be ordered and barely arrived in time to be attached to the selected train.

He returned to the recruiting station in due time and received his 21 cents per man for one day coffee money in cash, for which he receipted on W. D. Form No. 327, and was handed the invoice part and also W. D. Form No. 372 to use in accounting for its disbursement. (See Appendix "CC.")

The cans of steaming coffee were waiting in Albany and nothing ever tasted so good to the tired men who had spent a miserable night without beds or bedding. Captain Q got the purveyor's signature on his voucher and spent the remainder of the time until their arrival at Camp X in selecting several trained and partly trained men to act as non-commissioned officers.

The train dropped his two cars and they were quickly shunted onto a siding. He got his men off and, leaving them in charge of an ex-regular whom he had appointed acting first sergeant, went in search of someone to report to. The place was a hive of activity and it needed only one glance at the quartermaster's office, when found, to assure him that his questions there must be brief and to the point.

"Captain Q, 99th Infantry—just arrived—want location my regiment's camp."

The busy officer glanced up and replied in kind: "Glad to see you. Colonel Z is at Camp Headquarters on the hill where you see flag-staff."

Colonel Z greeted Captain Q warmly; presented him to General B, the camp commander, and, as they walked away said: "Your's will be 'D' Company since it is the fourth to arrive. Here's a blue print on which you can easily locate your camp. Captain A, the regimental quartermaster, is there and has ample supplies ready to issue. There's water piped to your kitchen location and the latrine has been constructed, otherwise it is virgin ground and you will have your work cut out to get your men under shelter and your mess started by night. I trust you have some food left over for your noon day meal. You can buy coffee at that farm house across the track. I'll be around some time this afternoon, but must leave you now."

On reaching the camp site, Captain Q, with the supply sergeant he had selected, went at once to the quartermaster's tent, where Captain A was busily engaged checking and sorting a mountain of supplies. "Well," the latter exclaimed, "I'm certainly glad to welcome you to our 'city' and I hope that you'll take away a lot of these supplies. I know that the proverbial quartermaster is thought to spend most of his time sitting on his stores to prevent their being used and all mused up, but I'm probably a freak for I can't get rid of them quick enough. Here's a list of what you are authorized to draw based on G. O. 39, 1915. I'll give you a wagon and you can begin hauling right away. While you're here you'd better make out your ration return and order what you will need at once from the commissary. I'll try to have it ready by two o'clock."

Captain Q acted on the suggestion and drew everything on the list—

5 axes and helvcs.	5 pans, bake.
13 bags, surplus kit.	2 pans, dish.
100 bars, mosquito single.	100 cots.
200 blankets, O. D.	1 desk, field.
5 brooms, corn.	5 globes, lantern.
1 brush, marking.	14 head nets.
4 brushes, scrubbing.	1 pound lampblack.
5 buckets, G. I.	5 lanterns.
2 bugles.	10 pounds 6d nails.
2 cans, drinking water.	40 pounds 8d nails.
Cooking utensils, march kit.	25 pounds 20d nails.
1 cake turner.	5 gallons oil mineral.
1 cleaver, meat.	5 pints oil neats foot.
1 flour sieve.	1 paulin, large.
1 fork, meat large.	5 pickaxes and helvcs.
1 knife, meat large.	600 pins tent, shelter.
1 ladle, soup.	100 poles tent, shelter.
1 fire iron, set.	100 ponchos.
5 kettles, camp.	1 pot marking.

2 steel rakes.	15 tents, pyramidal large.
1 range field complete, No. 1.	2 tents, wall.
5 shovels, short handles.	500 tent pins, large.
1 stick, shoe size.	500 tent pins, small.
1 stretcher, shoe.	1 latrine screen.
1 tape, foot measure.	10 whistles and chains.
100 tents, shelter half.	5 wicks, lantern.

When the last of it had been checked out Captain Q signed the memorandum receipt (Q. M. C. Form No. 227) (Appendix "DD") for the non-expendable articles. "That makes you responsible," explained Captain A, "but not accountable. When any of it becomes worn out or unserviceable for any cause bring it here and I will exchange it for you. Take as good care of it as possible and—'save the pieces.'"

"By the way, Mr. Quartermaster, how do I get ice, soap, candles, and toilet paper? I understand that we are entitled to certain quantities of those articles and that they are not charged against our ration allowance."

"Your information is quite correct. Each organization is entitled to a free issue as follows:

Ice—100 pounds per day and one pound for each man over one hundred men.

Soap—Four pounds for each hundred rations.

Matches—Such quantities as the regimental commander may direct.

Candles—One and one-half pounds per hundred rations.

Toilet paper—One package for each sixty rations.

"Just put the amounts authorized on your ration return under the proper heading and draw it in the same manner that you do your subsistence stores."

Captain Q took advantage of the opportunity to make out his ration return at the quartermaster's office where there were facilities for writing and also where he could get any needed help from the regimental supply sergeant. When completed he took it to the Adjutant's Office for the Colonel's approval and then back to the quartermaster with his order for supplies immediately needed and was assured that they would be delivered to his company early in the afternoon.

Just as he was leaving Captain A said: "I take it for granted that you want to draw clothing for your company as soon as possible so get your requisition in today, or tomorrow at latest. You probably know that I don't carry any stock here, but simply draw in bulk for the entire regiment and then make separate issues to the companies. All the organizations will be in by tomorrow night and as soon as I can get their requisitions I'll consolidate them; draw in bulk from the camp quartermaster; sort out what each company has called for and issue."

Captain Q found it impossible to do anything about clothing that afternoon, and, in fact, it was well after night before the camp was habitable and the men fed. The following morning he distributed individual clothing slips (Q. M. C. Form No. 165) (Appendix "EE")

to the acting corporals with these instructions: "Make out one of these slips for each man, you will find a list of the articles each is to draw on the bulletin board. Ask him the size of his hat, shoes and stockings, and enter them in the column 'sizes req'd.' Get his chest and waist measures—use this six-foot tape if he doesn't know them—and, after looking him over, decide whether he is thin, stout or medium in figure and place the letter T, S or M after these measures which should be written in the blank space following the name of the garment, but not entered in the column 'sizes req'd.' The fit of the shoes is most important so I want you to take the tape and foot stick and verify the sizes given you by the men. Remember the shoes should be at least an inch longer than the foot. Now be careful and when you have them completed report with your squads at the office."

It was nearly ten o'clock before the squads began to arrive. Captain Q had the men up individually and then both he and the First Sergeant looked them over carefully and, after referring to G. O. 17, W. D. 1916, estimated sizes required and entered them on the slips. He knew that the method was far from accurate, but it was the best that could be done since they had no model garments to try on.

When all the slips were completed in this manner they were abstracted and the totals entered on the requisition (Q. M. C. Form No. 213) (Appendix "FF"), which, after being signed by Captain Q and approved by Colonel Z, was sent to the quartermaster.

Captain Q noted that the individual clothing slips were also intended for use in drawing clothing for individuals in emergencies, such, for example, as destruction by fire or the arrival of a single recruit. (See model form page 66.) He asked the first sergeant what the distinction was between the two issues and was told that the bulk issue was always made if possible since it saved an enormous amount of work, particularly paper work, for the reason that the individual issue required each slip to be signed by the company commander; that the slips be abstracted on Q. M. C. Form No. 180 (Appendix "GG"); that this abstract be compared and settlement made with the quartermaster periodically, etc.

Captain Q promptly decided that the First Sergeant's reasons were adequate and that he would be very sparing in his use of the individual method of drawing clothing.

In due time the Quartermaster announced his readiness to issue to "D" Company, whereupon Captain Q checked the clothing by means of the requisition and had it taken to the company, where it was sorted and issued by means of the individual slips. A few items that were found to be in excess were returned to the quartermaster and receipted for by him (Appendix "HH"). Likewise several misfit garments were sent back with request for exchange which was soon affected. When these matters were finally all straightened out Captain Q had the various amounts to be charged to the men listed on Q. M. C. Form No. 165b (which is a summary of individual clothing slips "EE"), and which he then filed with the completed copy of the requisition returned to him by the Quartermaster.

The succeeding days were busy ones and full of problems to be met and solved. Private E., who had had previous service in the Regular Army, came to the office one day and stated that he wished to make an allotment of \$10 per month for six months in favor of his mother. The First Sergeant filled out the form for him (Q. M. C. Form No. 18) (Appendix "MM," page 79), and later had the same service to perform for others to whom the scheme appealed. Several men wished to save, but, having no one dependent upon them, decided to make deposits with the Quartermaster (Q. M. C. Form No. 8a) (Appendix "KK"). The 4 per cent. interest paid was an inducement even if the money could not be drawn out until final discharge from the army. To each of these men Captain Q issued a deposit book (Q. M. C. Form No. 41) (Appendix "LL"), and instructed them to bring it in with notification of the amount they wished to deposit not later than the 25th of the month. On that date work was begun on the pay rolls and continued with unremitting care until they were finally checked and compared on the last day of the month (W. D. Form No. 366) (Appendix "MM"). As soon as possible after they had been signed by Captain Q and the mustering officer they were sent to the Paying Quartermaster, together with the deposit books filled out in the amounts each man had specified. Captain Q then completed his share in the deposit transaction by reporting them to the Quartermaster-General on Q. M. C. Form No. 8a.

The Paying Quartermaster after figuring and entering amounts due each man sent a copy of the completed roll back to the company commander the day before the one designated for paying the troops, to enable Captain Q to copy the extensions on his retained roll. The deposit books were receipted and returned to their owners at the pay table.

With that transaction Captain Q practically completed his introduction to the Q. M. C. Forms that concerned his functions as a company commander.

APPENDIX "A."

1. Based on the requirements of the uniform regulations, equipment manuals and on the requirements of the service, the following is a detailed list of the clothing and equipment necessary for an officer of the Reserve Corps to have in his possession when called into active service.

Ordnance Equipment.

For each dismounted officer, •

New Model Equipment.*

- 1 can, bacon.
- 1 can, condiment
- 1 canteen.
- 1 canteen cover, dismounted.
- 1 pistol belt, with magazine pocket, web, double.
- 1 cup.
- 1 knife.
- 1 fork.
- 1 spoon.
- 1 meat can.
- 1 haversack (except mounted officers).
- 1 pack carrier (except mounted officers).
- 1 pouch for first-aid packet.
- 1 pistol holster.
- 1 pistol, caliber .45
- 2 extra magazines.

Old Model Equipment.*

- 1 canteen with strap.
- 1 cup.
- 1 haversack strap (except mounted officers).
- 1 haversack strap (except mounted officers) or suspenders for belt.
- 1 meat can.
- 1 knife.
- 1 fork.
- 1 spoon.
- 1 pouch for first-aid packet.
- 1 pistol belt with magazine pocket, web, double.
- 1 pistol holster.
- 1 pistol, caliber .45.
- 2 extra magazines.

Quartermaster Property.

- 1 mosquito bar.
- 1 bedding roll.**
- 2 blankets.
- 1 basin, canvas.
- 1 bed sack.
- 1 bucket, canvas.
- 1 lantern.
- 1 clothing roll.

- 1 cot.
- 1 identification tag with tape.
- 1 shelter tent complete with poles and pins.
- 1 poncho or slicker.
- 1 whistle (company officers and battalion commanders of infantry).

* Either model of equipment permissible.

** The bedding roll supplied by the Quartermaster Corps or any other canvas roll may be used as a combination bedding-clothing roll.

Appendix

Clothing:

1 leggins, pair.	1 coat, o. d., wool.
3 undershirts.	1 coat, o. d., cotton.
3 drawers, pairs.	1 breeches, o. d., cotton.
2 shoe laces, pairs.	1 breeches, o. d., wool.
5 stockings, pairs.	1 overcoat, o. d., wool.
1 hat, service.	1 waist belt.
1 hat cord.	2 shirts, o. d., flannel.
	1 shoes, russet leather, pair.

Medical.

1 first-aid packet.

Miscellaneous.

1 compass.	1 notebook and pencil.
1 pair field glasses.	1 watch.

Toilet Articles.

1 comb.	1 package toilet paper.
1 housewife.	3 towels.
1 mirror.	1 cake soap.
1 tooth brush, with paste.	1 shaving outfit.

For each mounted officer in addition to above:

1 set of horse equipment, consisting of:—

1 bridle, cavalry.	1 lariat.
1 watering bridle (not required if Model 1909 bridle is on hand).	1 lariat strap.
1 currycomb.	1 link.
1 nosebag (or feed and grain bag).	1 picket pin.
1 halter headstall.	1 saddle (McClellan or Whitman).
1 halter strap (or halter tie rope).	1 saddle bags, pair.
1 horse brush.	1 saddle cloth with insignia.
	1 saddle blanket.
	1 surcingle.

2. It is recommended that all officers of the Quartermaster Corps of the Officers' Reserve Corps provide themselves with and keep on hand at all times the following equipment:

- 1 medium weight olive drab blouse with proper insignia of rank and collar ornaments.
- 2 pairs woolen olive drab breeches.
- 2 olive drab woolen shirts.
- 1 campaign hat and regulation officers' hat cord.
- 1 pair leather leggins.
- 2 pairs russet leather shoes.
- 1 pair russet leather riding boots, if desired.
- 1 officers' overcoat.

3. The unit equipment manuals for the various arms authorize organization commanders to keep on hand such of the following articles authorized by paragraph 1522 A. R. (articles of ordnance furnished by the government for use of officers serving with troops) as may be necessary to properly equip the officers on duty with these organizations.

Pistols, caliber .45.

Extra magazine.

Pistol belts.

Pistol holsters.

4. The horse equipment required by mounted officers below the grade of major are included in the ordnance unit accountability of the organization to which they may be assigned.

5. It is not necessary for reserve officers to purchase the horse equipment and articles mentioned in paragraph four above, but they may purchase such articles and use them if they so desire.

6. Officers of the Reserve Corps may purchase uniforms and equipment from the Supply Departments of the Army, for their personal use at any time.

APPENDIX "B"

Estimate of Funds required for the service of the Quartermaster Corps at Camp X, N. Y., by Major John Doe, Q. M. C., U. S. R., in the month of March, 1917.

L./A. or O. Q. M. G. Authorization No.	Appropriations, F. Y. 1917	Amount	Total
1-17144	Supplies, Services and Transportation.	\$10,000.00	\$10,000.00
1-1714	Barracks and Quarters.....	2,000.00	2,000.00
			<u>\$12,000.00</u>

It is respectfully requested that the funds be placed to my official credit, as follows:

Treasurer U. S. \$12,000.00

Read carefully the note on back of estimate blank.

Appendix**Recapitulation**

Appropriations Fiscal Year, 1917	Amount of Estimate Dolls. Cts.	Outstanding Debts Dolls. Cts.	Total Dolls. Cts.	Deduct funds on hand available Dolls. Cts.	Amount Required Dolls. Cts.
Pay of the Army.					
Mileage, etc.....					
Supplies, services, and transportation	10,000.00		10,000.00		10,000.00
Equipment officers' schools					
Horses: Cavalry, artillery, and en- gineers					
Barracks and quar- ters	2,000.00		2,000.00		2,000.00
Military post ex- changes					
Roads, walks, wharves and drainage					

JOHN DOE,
Major Quartermaster Corps.
Approved:

Station, Camp X., N. Y.
Date, March 8, 1917.

Colonel, 99th Infantry,
Commanding.

Q. M. C. Form No. 34
(Authorized April 15, 1913.)

ESTIMATE OF FUNDS REQUIRED

By Major John Doe, Q. M. C., U. S. R., at Camp X., N. Y. in the month of March, 1917.

Officers submitting estimates of funds will be governed by instructions contained in Circular No. 1, O. C. Q. M. C., 1912 (pars. 87 to 92, inclusive).

Department and other quartermasters to whom apportionments of funds are made, or specific authority given, for the purchase of supplies or procurement of services, will submit estimates of funds to the office of the Quartermaster General, quoting in left-hand column on face of estimate the O. Q. M. G. letter of apportionment number or specific authority number and date opposite each appropriation under which funds are required.

Quartermasters to whom allotments are made or to whom specific authority for the purchase of supplies or procurement of services is transmitted by Department or other quartermaster making allotment, will submit estimate of funds to the officer making the allotment or transmitting the specific authority, quoting in left-hand column on face of estimate letter of allotment number or O. Q. M. G. authority number and date opposite each appropriation under which funds are required.

Appropriations will be entered in order as shown by the Army Appropriation Act published in General Orders of the War Department.

Extra sheets of this form will be supplied if required.

APPENDIX "C"

Table VI—Regiment of Infantry—War Strength—(Continued)
EQUIPMENT C—Continued G. O. 39, W. D., 1915, part of page 131.

ARTICLES	ALLOWANCES									REMARKS—The allowance for a company of a battalion is shown for a strength of 144 enlisted men. One company of each battalion has 143 men only, and proper deductions should therefore be made for that company.
	Appropriation	Company of a Battalion	Battalion Headquarters	Total for One Battalion	Company Headquarters	Machine Gun Company	Supply Company, including 30 enlisted men Q. M. C.	Sanitary Detachment	Regimental Headquarters	Total for Regiment, including attached Quartermaster Corps and Sanitary Troops
Stretchers,										
shoe .....C&E	1 ..	4	1	1	1	1	.. ..	15		
Sweaters ....C&E	144 ..	575	55	51	35	24	..	1,890	Winter use	
Tables, fold-										
ing .....I.E.	.. 1	1	..	..	..	..	5	8		
Tapes, foot										
measure ..C&E	1 ..	4	1	1	1	.. ..	15			
Tape, measur-										
ing 100 ft....I.E.	.. ..	..	..	..	1	.. ..	1			
Tents, shelter,										
hf.										
Dism'ted .C&E	144 ..	575	55	51	35	24	..	1,890		
Mounted ..C&E	6 ..	24	8	4	6	6	2	98		
Tentage, heavy										
Tents, com-										
plete—										
Pyramidal,										
large .....C&E	20 ..	80	9	8	6	4	x3	270	xFor use of Guard	
Pyramidal,										
small .....C&E	2 3	11	3	2	2	4	5	49		
Storage ...C&E	.. ..	..	..	..	2	.. ..	2	For Reg. Q. M.		
Wall .....C&E	.. 1	1	..	..	..	..	2	5		
Canv. latrine										
Screen ....C&E	1 1	5	1	1	1	..	1	19		
Thread, sad-										
dler's—										
No. 3, lbs..A.T.	.. ..	..	..	..	6	.. ..	6	Rep. of Q. M.		
No. 10, lbs.A.T.	.. ..	..	..	..	6	.. ..	6	Harness		

APPENDIX "D"

Q. M. C. Form 100.

REQUISITION

3rd Q. F. Y. 1917

No. 555-1

TO BE SUPPLIED FROM Sample Tentage Requisition
for an Infantry Division.

Date March 2, 1917.

Class "A"

Philadelphia Depot.

Appropriation S. S. A. and T.

Quantity Ordered Head Quarters.	Required.	Description of Articles.	Estimated Cost of Material Required.	Remarks (State here item to which chargeable.)	Quantity Ordered by D. Q. M.	Actual Cost of Articles Supplied.
		3170 Tents, Pyrd. large complete with pins and poles (\$40.21)	127465.70	Item No. 258		
		692 Tents, Pyrd., small complete with pins				
		16 Tents, wards (\$127.66)	230148			
		8 Tents, flys (\$15.13)	12104			
		Note: Ship and invoice to Quartermaster, Camp X by fast train and trace to destination.				
		Total	201665.32			

Approved:

Richard Roe,

Colonel, 135th Infantry,

Camp X, N. Y.

John Doe

Captain, Q. M. Corps,

U. S. A.

Quartermaster

1-408

7

Q. M. C. Form 100.
REQUISITION

No. 555-2
Date March 2, 1917.
Class "A"
Association S. S. A. T.

Approved, _____
 Richard Roe, _____
 Major General, _____ Commanding.
 Station Camp X, N.Y. _____

John Doe,
Major Q.M. Corps. Quartermaster.
U. S. A.

WAT DORSETSHIRE.
O. M. C. P. No. 141-1.

3rd Quarter, Fiscal Year 1917.

No. 555-3... Date..... March 2, 1917:

This requisition consists of 10 sheets.

Richard Roe

Major General Commanding.

Post _____ Camp X., N. Y.

John Doe

Date March 2nd, 1917.

Major Q.M. Corps, U.S.R.

Approved: **as called for.**

(OVER)

2-2000

APPENDIX "G"

555-4

SPECIAL REQUISITION FOR PUBLIC ANIMALS

Required at Camp X, New York, March 2, 1917.

CLASS OF ANIMALS.	Weld in kind, acceptable and useable.	Conditioned by Inspector and useable, but still no kind.	Number that will result on kind, acceptable and useable.	Minimum number authorized.	Number to be supplied.	Number required for use and for transport.	Recommended by Department Quartermaster.	Number authorized.
Riding horses,				184	184			
Wheel mules, four-mule team,				134	134			
Lead mules, four-mule team.				134	134			
Riding mules for wagon and pack trains,				18	18			
Riding mules for mountain batteries,								
Pack mules for pack trains,				3	3			
Pack mules for mountain batteries,								
Pack mules for machine-gun platoons,				48	48			

MULES

ORGANIZATION	Draft.			Remount.	Pack.		
	Wheel.	Lead.	Spring.		P.T.	M.O.P.	M.R.
First Brigade, Infantry	134	134	0	18	3	48	0

REMARKS

The above animals should be shipped so as to arrive at the Camp not later than April 1, 1917.

I CERTIFY that the above requisition is correct, and the public animals required for are necessary for the proper equipment of the organizations and means of transportation as above stated.

John Doe,

Major Quartermaster Corps, U.S.A.

APPROVED:

Richard Roe,

Major General, Commanding.

Station, Camp X, N.Y.Date, March 2, 1917.

Appendix

APPENDIX "H"

555-5

Q. M. C. Form No. 108.

MONTHLY REQUISITION

FOR

SUBSISTENCE STORES AND FUNDS

AT

CAMP T. N. Y.

March 2nd

1917

ARTICLES	Period Covered (Monthly)	Used During Period	On Hand	Des.	To be Requisitioned	To be Requisitioned	Receipts, Shipments, Deliveries, etc.	REMARKS
	1	2	3	4	5	6	7	8 Per lb.
RATION ARTICLES.								
Beef, fresh	No.	One			450000	5/20/17	O	Local Price \$.123
Mutton, fresh	No.				28125	"	O	" " .105
Pork, fresh, 1 lb. scale	No.				508620	"	O	" " .197
Potatoes, fresh	lbs.				450000	"	"	" " .196
Potatoes, canned, 30-oz. cans	No.				84000	"	"	" " .196
Onions, fresh	No.					"	"	" " .196

Examined and approved:

JOHN DOE

RICHARD ROE

Major and

Quartermaster.

Major General,

U. S. R.

Regt. Commanding

STRENGTH OF THE COMMAND

ORGANIZATIONS. (By companies, etc.)	Commissioned Officers.	Enlisted men, Hospital Matrons and Nurses.	Civil Employees	Other persons.
Headquarters Div.	10	16	4	0
9 Regts. Infantry	550	9450	0	0
1 Regt. Cavalry	55	945	0	0
1 Brig. Lt. Art'y	110	1890	0	0
1 Btln. Engineers	40	460	0	0
1 Btln. Sig. Corps	3	97	0	0
R.R. & Mil. Police	0	4	0	0
Ammunition Train	3	87	0	0
Supply Train	4	146	0	0
Sanitary Train	7	237	0	0
Engineer Train	1	9	0	0
Total	763	13841	4	0

APPENDIX "J."

SAMPLE ENTRIES IN CASH BOOK—Q. M. C. Form No. 80.
War.

Camp X, N. Y., Quartermaster.

Receipts and Disbursements.

Date 1917	Voucher No.	From what source received and account disbursed.	TOTAL		S. S. & T. F. Y. 1917		Barracks and Quarters F. Y. 1917	
			Cr.	Dr.	Dr.	Cr.	Dr.	Cr.
Mar. 1st	C. D. 555	W. W. No. 444 Treas. U. S. A. 2/28/17						
			\$12000.00		\$10000.00		\$2000.00	
Mar. 2nd	1-2	Paid on voucher.		\$16.25		\$10.00		\$6.25

SAMPLE ENTRIES ON CHECK STUB.

Check No.	Date	Check in favor of, or deposit on account of	Object or vouch number	Amount of check	Check paid	Balance	Amount of deposit
		Amount brought forward.					
	3/1	W. W. 444 Treas. U. S. 2/28/17					\$12000.00
1	3/2	Public Service Corporation	No. 1	\$10.00		\$11990.00	
3	3/2	John Straight	No. 2	6.25		11983.75	

SAMPLE CERTIFICATE OF DEPOSIT.

Treasury Department.

Original. Office of the Treasury of the United States. No. 555
Washington, D. C., March 2, 1917. \$12,000.00

I certify that Twelve thousand (\$12,000.00) dollars, the amount of War Warrant No. 444, dated 2-28-17, has this day been credited in disbursing account, subject only to the official check of 56,789,* John Doc, Major Q. M. C., U. S. A., Camp X, N. Y.

JOHN JONES,
Treasurer of the U. S.

Counersigned: RODMAN SMITH.

*Symbol number.

SAMPLE OF Q. M. G. O. FORM No. 693.

Major John Doe, Q. M. C., U. S. M.,

Camp X., N. Y.

(Through Department Quartermaster, Eastern Department.)

With reference to your estimate of funds dated Feb. 27, 1917, request has this day been made upon the Treasury to have \$12,000.00, appropriations as indicated below, deposited to your official credit with Treasurer of the United States, Washington, D. C.

By direction:

H. M. LONG,

Major, Q. M. C., U. S. Army.

Appropriations.	Amount
Supplies, Services and Transportation, Q. M. C., 1917.....	\$10,000.00
Barracks and Quarters, Q. M. C., 1917	<u>2,000.00</u>
Total	\$12,000.00

Note.—This is merely a letter of advice, and credit must not be taken for these funds until notification has been received that they have been placed to the official credit of the officer to whom this letter is addressed.

APPENDIX "J."

WAR DEPARTMENT
Public Form No. 506
Prescribed by the Comptroller of the
Treasury April 25, 1916.

WAR DEPARTMENT
Q.M. Corps
(Bureau or Office)
PUBLIC VOUCHER

Voucher No. *1*
General Account *Blank*
Detail Account *6*

PURCHASES AND SERVICES OTHER THAN PERSONAL

APPROPRIATION: *S.S. & T. Q.M.C. F.Y. 1917* Symbol *219* \$ *10.00*
APPROPRIATION: _____ Symbol _____ \$ _____
APPROPRIATION: _____ Symbol _____ \$ _____

THE UNITED STATES

TO *Public Service Corporation* DR.ADDRESS: *X, N.Y.*

OBJECT SYMBOL	DATE OF DELIVERY OR SERVICE	ARTICLE OR SERVICE	QUANTITY	UNIT	UNIT PRICE	AMOUNT	U. S. NOTATIONS
		<i>200 Street Car Tickets</i>	<i>200</i>	<i>1</i>	<i>0.05</i>	<i>10.00</i>	
						TOTAL <i>10.00</i>	

(Amount to be completely filled in by payee, or holder signature by payee, without alteration or erasure of any kind.)

* I CERTIFY that the above account is correct, and that payment therefor has not been received.

EXAMINED BY

(DO NOT SIGN IN DUPLICATE.)

Public Service Corporation
By John Smith, Treas.

(Any notations made in spaces provided thereon on the reverse of this voucher become a part of this certificate.)

I CERTIFY that the above articles have been received by me in good condition, and in the quality and quantity above specified, or the services performed as stated, and they are in accordance with order therefor; that the prices charged are reasonable, and in accordance with the agreement, or that they were secured in accordance with No. 506 of the method of advertising and under the form of agreement lettered *C* as shown on the reverse hereof.

Approved for \$

Date, *May 1, 1917*Paid by check No. *100*

This space for Treasury receipt to be filled in by payee.
Dept. of the Interior
dated *May 1, 1917* of *Major John Doe, Q.M.C. U.S.R.*
on *The Treasurer of the United States* in favor of payee named above, for \$ *10.00*

Received _____ of _____, in CASH, the sum of _____ dollars and _____ cents, in full payment of the above account.



* When a voucher is certified in the name of a company or co-partnership, the name of the person writing the company or co-partnership name, as well as the capacity in which he signs, must appear. For example: "Chicago Edison Company, per John Smith, Secretary," or "Treasurer," as the case may be.

APPENDIX "J."

WAR DEPARTMENT
Public Form No. 256
Approved by the Comptroller of the
Treasury April 25, 1914.

WAR DEPARTMENT
P. M. Crafts
(Name or Office)

Voucher No. 2
General Account Blank
Detail Account Blank

PUBLIC VOUCHER

PURCHASES AND SERVICES OTHER THAN PERSONAL

APPROPRIATION: Quarters, Q.M.C. 489.17 Symbol: \$ 6.25
APPROPRIATION: _____ Symbol: _____
APPROPRIATION: _____ Symbol: _____

THE UNITED STATES

TO

John Straight

DR.

ADDRESS: X, N.Y.

OBJECT BY MONTH	DATE OF DELIVERY OR SERVICE	ARTICLE OR SERVICE	QUANTITY	UNIT	UNIT PRICE	AMOUNT	U. S. NOTATIONS
		<i>Mail 1st window, change, post</i>	<i>5</i>	<i>1</i>	<i>1.25</i>	<i>6.25</i>	
		<i>qualify, including</i>					
		<i>all fixtures</i>					

*24066 1-1714*TOTAL 6.25

(Amounts to be completely filled in by payee, or before signature by payee, without alteration or erasure of any kind.)

* I CERTIFY that the above account is correct, and that payment thereon has not been received.

EXAMINED BY

(DO NOT SIGN BY DUPLICATE.)

John Straight

(Any notations made in spaces provided thereon on the reverse of this voucher become a part of this certificate.)

I CERTIFY that the above articles have been received by me in good condition, and in the quality and quantity above specified, or the services performed as stated, and they are in accordance with order (number); that the prices charged are reasonable, and in accordance with the agreement, or that they were secured in accordance with No. 46 of the method of advertising and under the form of agreement lettered C as shown on the reverse hereof.

Approved for \$ _____

Date, _____

Paid by check No. _____

Received _____

(Date)

of _____

dollars and _____

cents, in full payment of the above account.



* When a voucher is certified in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "Chicago Edison Company, per John Smith, Secretary," or "Treasurer, as the case may be."

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APPENDIX "K."

WAR
QUARTERMASTER
N. Y., March 2, 1917.
Camp X
Treasurer of the United States
Public Service Corporation, 10.00
CHECK FOR WHICH DRAWN
TEN-00/100- - - - - Dollars
Purchase of Street Po. No. 1.
Car Tickets.
NOT NEGOTIABLE
John Doe
Quartermaster Corp., U. S. A.
\$7.59

WAR
QUARTERMASTER
N. Y.,
Camp X.
Treasurer of the United States
John Thraught 6.25
Six. 20/100 - - - - - Dollars
Purchase
Window Shades, Po. No. 2
NOT NEGOTIABLE
John Doe
Quartermaster Corp., U. S. A.
\$6.25

APPENDIX "K."

War Department,

Form No. 329a.

(Approved by the Comptroller of the Treasury. April 29, 1914.)

War Department.

Quartermasters' Corps.

Abstract of Disbursements made by John Doe, Major, Q. M. C.,
U. S. R., at Camp X., N. Y., during the period from
March 1st, 1917, to March 31st, 1917.

No. of Voucher.	Name	Amount.	—Appropriation—	
			S. S. & T. Q. M. C. F. Y., 1917.	B & Q. F. Y., 1917.
1	Public Serv. Corp....	\$10.00	\$10.00	—
2	Straight, John	6.25	—	\$6.25

BRIEF

Form No. 329a.

WAR DEPARTMENT,
Quartermaster Corps.

ABSTRACT OF DISBURSEMENTS

Made by

.....John Doe

.....Major, Q. M. Corps.....

at

.....Camp X., N. Y.

From.....March 1st, 1917.

To.....March 31st, 1917.

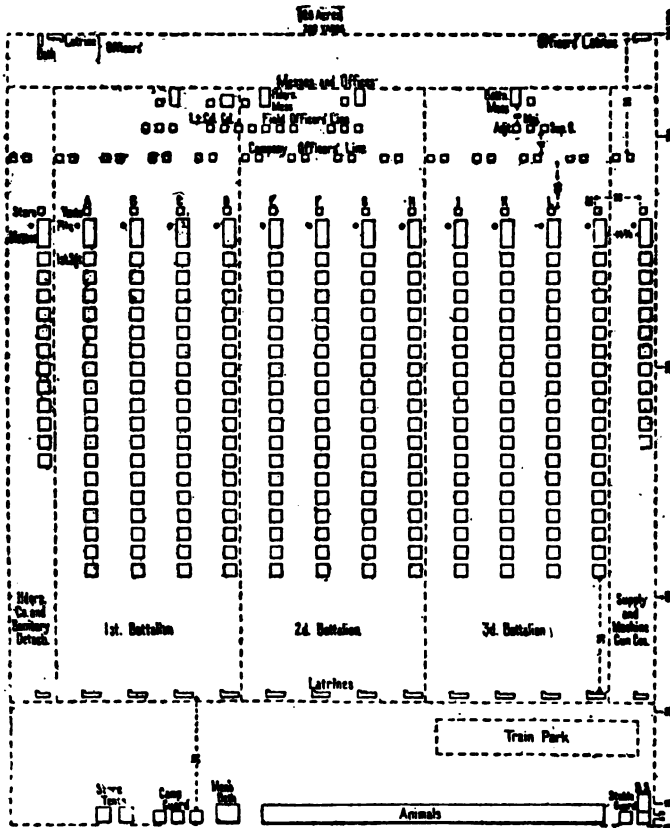
Amount \$16.25

APPENDIX "L."

174

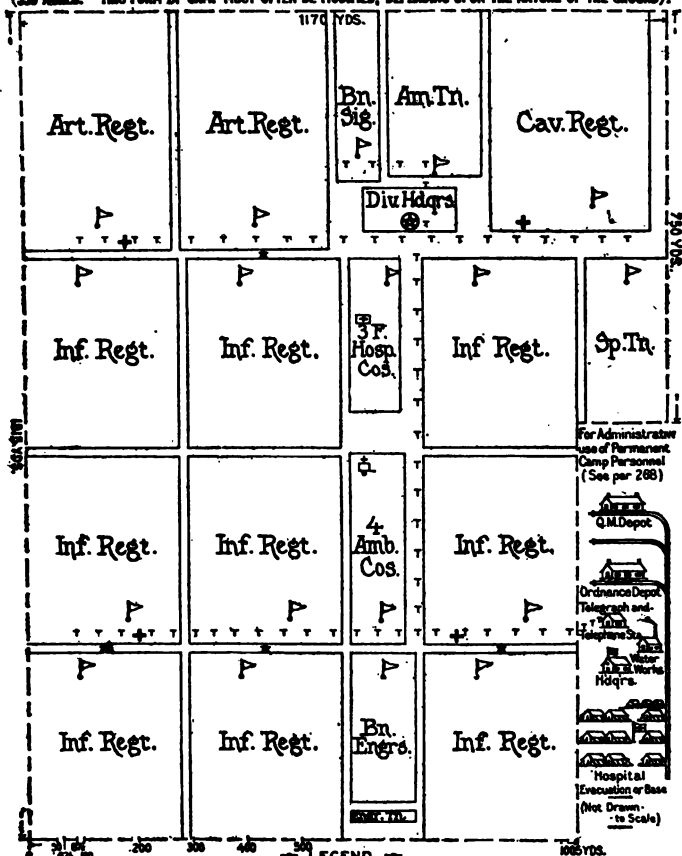
B. SEMIPERMANENT CAMPS.

CAMP OF A REGIMENT OF INFANTRY. WAR STRENGTH.



APPENDIX "L."

CAMP OF INFANTRY DIVISION. WAR STRENGTH.
 (335 ACRES. THIS FORM OF CAMP MUST OFTEN BE MODIFIED, DEPENDING UPON THE NATURE OF THE GROUND).



LEGEND

- ⊗ Division Headquarters
- ⋆ Brigade Headquarters
- ⊕ Camp Infirmary
- ⚡ Hdqrs. of Organizations
- ⚡ Field Hospital (Set up)
- ⚡ Ambulance Service
- ⚡ Camp Limits - Division
- ⚡ Hdqrs. Permanent Camp Commander
- ⚡ Telephone and Telegraph Service of Permanent Camp Personnel

Appendix

APPENDIX "M."

Q. M. C. Form No. 119.
Authorized April 23, amended February, 26, 1916.

Circular No. 1

CIRCULAR—PROPOSAL.

Proposal No. _____

ADVERTISEMENT.

(Place) Camp I., N. Y.

(Date) March 6th, 1917.

SEALED PROPOSALS, in duplicate, subject to the usual conditions, will be received at this office until the time specified below, at which time and place they will be opened in the presence of bidders who attend, for the supplies or services specified below, the Government reserving the right to reject or accept any or all bids or any part thereof.

Bidders for supplies must state the time when and the place where they propose to make deliveries. Bids are invited for delivery as indicated below, but proposals for delivery at other points will be entertained. Bidders for services of any nature must state the date they will begin work and the date they will complete the same.

Proposals for any class of stores mentioned, or for quantities less than the whole required, will be received, and the quantities may be increased or decreased to an extent not exceeding 20% should the interest of the public service demand such change.

Preference will be given to articles of domestic production or manufacture, conditions of quality and price (including in the price of foreign productions and manufactures the duty thereon) being equal, and such preference will be given to articles of American production and manufacture produced on the Pacific Coast to the extent of consumption required by the public service there.

Proposals will be signed by the bidder, inclosed in sealed envelopes, postage fully prepaid, and addressed to the undersigned, marked: "Proposals for supplies, to be opened at 11 A.M., March 15, 1917."

John Doe,

Major Q.M.C., U.S.A.

PROPOSAL.

(Place) _____
(Include street address.)

(Date) _____

In accordance with the above advertisement, the undersigned proposes to furnish and deliver the supplies, or perform the services as stipulated below, at the prices and within the time specified.

(Signature of bidder.)

Schedule of Supplies or Services; to be furnished at Camp I., N. Y.

Articles, or Services, and Description.	Quantity.	Unit.	Unit Price.	Time for furnishing.	Remarks.
Hard Wood.	800	Cord		Deliver-	4' lengths
" "	150	"		ies must	Slab wood
No. 1 White Oats.	157,250	100lb.		begin in	
No. 1 Timothy Hay.	218,820	100 "		ten days	
Bedding Straw.	52,100	100 "		after	
Beef, fresh, #1.	450,000	"		date of	The condi- tions of Q.M. C.O. Form No. 120 will govern
Onions, " , #52.	84,000	100 "		opening	
Potatoes, fresh, #48.	460,000	100 "			
Ice, #565.	2,250,000	100 "			

APPENDIX "M."

WAR DEPARTMENT
G. M. C. Form No. 115-B
Issued March 27, 1914

ARTICLES, OR SERVICES, AND DESCRIPTION	QUANTITY.	UNIT.	UNIT PRICE.		TIME FOR FURNISHING.	REMARKS.
			Dolls.	Cents.		
Specifications.						
The cord wood must be sound, dry, not burned or charred, free from small limbs and brush, delivered in cords of 128 cubic feet, sawed or cut in 4-foot lengths and split to convenient size, but not exceeding 6 inches in diameter, and sawed in 12, 16, and 24 inch lengths.						
The following will be considered hardwood: Ash, beech, birch, chestnut, cottonwood, elm, gum, hickory, maple, oak, poplar, etc.						
The following will be considered softwood: Cedar, fir, hemlock, larch, pine, spruce, cypress, etc.						
The slab wood should be of proper size and lengths for use in crematories.						
The Oats to be graded of the best quality; to be sound, well developed, and well matured, bright, sweet, clean, and practically free from other grains; to test not less than 32 pounds for unclipped and 34 pounds for clipped to the measured bushel, and to be dry to the extent of containing not to exceed 12 per cent moisture; bidders to specify the seller of oats bid upon.						
To be delivered in good, strong, new burlap sacks, containing about 125 pounds each; the weight of the sacks to be deducted and the sacks deducted and the sacks to become the property of the United States.						
Delivery to be made in baled or loose, as may be required. When baled, each bale will be secured with at least two wires of not less than 12 gauge, and weigh not less than 65 nor more than 125 pounds.						

All the supplies will be delivered daily or as required and at the places specified in the camp.

If bidders desire to bid in carload lots or F.O.B. this should be clearly shown as well as the places be stated when delivery will be tendered if otherwise than as above called for.

The successful bidder will be required to enter into contract with bond if deemed necessary by the purchasing officer.

APPENDIX "N."

Q. M. C. Form No. 112a-
Authorized February 28, 1916

LETTER OF ACCEPTANCE OF PROPOSAL.

Address all communications to OFFICE and refer to PURCHASE ORDER No. 1

CIRCULAR No. 1 DATED March 4, 1917. BIDS OPENED March 12, 1917.

PROPOSAL No. 10 REQUISITION No. 6 FILE No. 325,542

APP'N S. S. & T. ITEM No. TOTAL COST, \$ 2050.00

WAR DEPARTMENT, OFFICE OF Q. M.

(Place) Camp Q. M. S. S.

(Date) March 14, 1917.

To John W. HEAVY.

N. Y.

Sirs:

Under the proposal submitted by you in response to advertisement of this office, as above, award is hereby made to you for furnishing and delivering the following-named supplies, or performing the following-named services, as stipulated in the proposal and in conformity with the usual conditions and the terms of the advertisement.

One copy of bill or invoice, with number of this purchase order noted thereon, accompanied by bill of lading (if the supplies are shipped), should be sent to this office as soon as the supplies are delivered (or shipped), or the services performed. All shipments should be followed by tracer to insure prompt delivery. Shipments will be prepaid unless it has been otherwise stipulated.

No excess of quantities ordered should be delivered.

The supplies should be marked as follows:

The articles or services and time and place of delivery or performance are as follows:

300 cords Hard Wood in 4' lengths at \$8.00 per cord.

150 cords Slab Wood at \$3.00 per cord.

Deliveries to commence March 20, 1917, and be completed by March 31, 1917.

Payment will be made on completion and acceptance of the Wood.

John Doe,
Major Q.M.C., U.S.A.
Camp Q.M.

APPENDIX "O."

Q. M. C. Form No. 100 b.
Authorized January 31, 1916.CIRCULAR OF INFORMATION AND GENERAL INSTRUCTIONS TO BIDDERS FOR
CONSTRUCTION OR REPAIR OF PUBLIC WORKS (EXCEPT VESSELS).

Here attach copy of newspaper advertisement.)

Office of Quartermaster,.....

(Place) Camp X., N. Y.

(Date) March 4, 1917,, 19.....

SEALED PROPOSALS, in triplicate, subject to the following conditions, will be received at this office until the time stated below and then opened for the construction or repairs as shown by the attached list and specifications.

WORK (A) Construction complete of all the buildings required for a Division of Infantry per plans and specifications on file in this office.

(B) Material only for above (attached list is for one Regiment of Infantry only. Complete list on file in this office).

TO BE DONE AT Camp X., N. Y.

ADVERTISEMENT DATED March 4, 1917.

BIDS TO BE OPENED AT 11 O'CLOCK A.M., March 15, 1917.

I.—CLASSES OF WORK; EXAMINATIONS BY BIDDERS, ETC.

1. Classes.—Proposals for one or more of the buildings or works required, less than all, complete, or for any separate class of work contemplated, will be received. Proposals for different classes of work included in buildings should be made in the following order, viz:

(1) The construction proper.

(2) Plumbing.

(3) Heating.

(4) Gas piping.

(5) Electric wiring.

(6) Gas or electric lighting fixtures.

} When called for in the specifications.

The price for each of these items will be stated separately for each building. In submitting proposals bidders will state the sum for which they propose to furnish the materials and perform the work required by the drawings and specifications for each class of work bid for.

V.—SPECIAL INFORMATION AND INSTRUCTIONS.

58. Defaulting contractors barred from bidding.—All bids received from those who have unjustifiably failed to fill former contracts with the Government will be rejected.

59. Lack of commercial standing on the part of a bidder or inadequate facilities or plant on the part of a manufacturer constitute good and sufficient grounds for the rejection of bids.

60. Information as to bidders.—No person will be informed directly or indirectly of the name of any one intending to bid or not to bid or to whom information in respect to proposals has been given.

61. Strict construction of time periods in contracts.—The Secretary of War has directed that the especial attention of all contractors, at the time of signing contracts, be called to the fact that it is the purpose of the War Department to exact a fulfillment of all contracts as to the time periods, and that they should understand when entering into contracts with this department that they need not do so with the expectation that they can be relieved from those conditions.

62. Any explanation which a bidder may desire to make concerning his proposal, or any alternative bid, must accompany and be made a part of the original proposal.

APPENDIX "O"—Continued.

63. Review of proposal by bidder.—Blank spaces of proposal form are to be filled with the pen or on the typewriter, and a careful review of the proposal and guaranty should be made by the bidder to see that they are correctly drawn and executed, and that all three numbers read exactly alike.

64. Errors.—Neither the laws nor the Army regulations make any allowance for errors, either of commission or of omission, on the part of bidders. It must be assumed that bidders have fully informed themselves as to all conditions, requirements, and specifications before submitting proposals; and they can not be excused or relieved from the responsibility assumed by their proposals on the plea of error.

65. Instructions to become a part of contract.—These instructions and requirements will, so far as at all applicable, become a part of the contracts and the contractors will be bound thereby.

66. Copy to be filed with proposal.—A copy of the advertisement and circular will be attached by the bidder to at least one number of the proposal.

67. Submittal of proposals.—The proposals should be securely sealed in a suitable envelope, indorsed "Proposals for Public Buildings, to be opened at 11 A.M., March 15, 1917.", and addressed to the undersigned, with postage fully prepaid, and mailed in ample time to reach destination before the time set for the opening of proposals.

John Doe

Quartermaster Corps, U. S. Army.
In Charge of Construction.

Camp Quartermaster.

(Only a portion of the printed matter embraced in this
Q.M.C. Form No. 100b is shown for purposes of illustration.

APPENDIX "O."

List of materials required in the construction of the 105 buildings specified in above for a cantonment for a Regiment of Infantry at War strength.

Lumber, feet, B.M.	850.707
7" fire clay, round flue, 2' long	178
9" G. I. smoke pipe (No. 26 U. S. S. Gauge)	178
No. 10 B. S. Gauge flue wire, lbs.	178
Sash, single, glazed, 6-light, 10" x 16"	1.254
3" sash hook and eye	1.254
Doors—4 panels—O. G. moulded, 2' 8" x 6' 8" x 1½"	448
8" T. Hinges, with 2 screws to each door	846
Rim locks, 4¼" x ¾", knobs, screws, complete	436
2½" W. I. Hitching ring and screw	164
Roofing paper, 108' rolls	1.755
Nails, lbs.:	
	<u>16d</u>
	4.803
	<u>6d</u>
	4.966
	<u>3d</u>
	2.313
Pipe holder hooks	336
8" barrel bolts	66
No. 14 wire screen, square feet	72
Barn door hangers, sets	3
Hasps and staples, sets	3
3' 6" x 3' 6" expanded metal guards	13
1½" staples, dozen	52
6" G. I. urinal troughs, 6' long	30
Pipe, G. I., ¾", feet	918
Pipe, G. I., 1¼", 8' long	30
Elbows, G. I., ¾"	241
Strap hinges, with screws, 4"	328
Wire cloth hooks	336
5" shower heads	112
¾" compression stop cocks	112
¾" G. I. Tees	95

A full illustration of Q. M. C. Form No. 109b is not given as it is quite lengthy. It is merely necessary to attach this list thereto as provided for on the Form and fill out later showing place, date, date of opening and the other data called for. It is then issued and distributed as any other circular advertisement.

APPENDIX "P"

Q. M. C. Form No. 999
Authorized April 28, 1913

PROPERTY ACCOUNT							PAGE No.
Post or Station, <u>Camp X., N. Y.</u>							
Major John Doe, <u>Q.M.C.U.S.R.</u> Quartermaster.							
Voucher.		Post, Station, or Depot.	DEBIT.	CREDIT.	BALANCE ON HAND.		
Date.	No.		Received, taken up, etc.	Issued, transferred, etc.	Serviceable.	Unserviceable.	
1	2	3	4	5	6	7	
3/2/17	3	555	250		250		
Article <u>Tickets, street car.</u>							
Description, size, etc. <u>.05 cents</u>							
UNIT QUANTITY No. <u>None</u>							
MINIMUM <u>None</u> MAXIMUM <u>None</u>							

Q. M. C. Form No. 999
Authorized April 28, 1913

PROPERTY ACCOUNT							PAGE No.
Post or Station, <u>Camp X., N. Y.</u>							
Major John Doe, <u>Q.M.C.U.S.R.</u> Quartermaster.							
Voucher.		Post, Station, or Depot.	DEBIT.	CREDIT.	BALANCE ON HAND.		
Date.	No.		Received, taken up, etc.	Issued, transferred, etc.	Serviceable.	Unserviceable.	
1	2	3	4	5	6	7	
3/2/17	2	555		6	6		
Article <u>Shades, window.</u>							
Description, size, etc. <u>Blue 48"</u>							
UNIT QUANTITY No. <u>None</u>							
MINIMUM <u>None</u> MAXIMUM <u>None</u>							

Q. M. C. Form No. 999
Authorized April 28, 1913

PROPERTY ACCOUNT							PAGE No.
Post or Station, <u>Camp X., N. Y.</u>							
Major John Doe, <u>Q.M.C.U.S.R.</u> Quartermaster.							
Voucher.		Post, Station, or Depot.	DEBIT.	CREDIT.	BALANCE ON HAND.		
Date.	No.		Received, taken up, etc.	Issued, transferred, etc.	Serviceable.	Unserviceable.	
1	2	3	4	5	6	7	
3/2/17	1	555	1				
Article <u>Machine Typewriting.</u>							
Description, size, etc. <u>Brown Jones</u>							
Unit quantity <u>1</u>							
Minimum <u>None</u> Maximum <u>None</u>							

Appendix

Q. M. C. Form No. 817.

APPENDIX "P"—Continued

VOUCHER TO POST PROPERTY ACCOUNT.

(PURCHASE.)

App.S.S. & T., Q.M. Corps, F.Y.1917
 Purchased from Public Service Corporation

Date of Delivery or Service		Article or Service	Quantity	Unit	Unit Price	Amount	U. S. Notations
202							
(a)	Feb. 2	Tickets street car.	200	No.	05	10 00	
Authority filed <u>L/A 1-</u>		TOTAL.					

Property account of Major John Doe, Q.M.C., U.S.R.

Quartermaster, Camp X., N.Y.

See Voucher No. 1

Money accounts of Major John Doe, Q.M.C., Quartermaster. U.S.R.

For month of March 1917, F. Y. 1917.

Q. M. C. Form No. 817.
 Authorized April 22, 1913

Voucher No. 3

POST PROPERTY ACCOUNT

POST OF

Camp X., N.Y.

F. Y. 1917

Post No. 555

Voucher No. 3

Post Property Account of

Major John Doe, Q.M.C.

U.S.R.

Fiscal Year 1917.

Posted March 2, 1917.

FOR PURCHASES

INSTRUCTIONS

This form of property voucher will be used in lieu of duplicate memorandum copy of purchase vouchers.

It will be prepared for each purchase at the same time the money account voucher therefor and memorandum part of voucher are prepared, viz, immediately after receipt of supplies purchased, compared with the voucher to the Abstract of Disbursements to which it pertains, given the next property account serial number, posted to post property account, marked "Posted," and forwarded to the Office of the Quartermaster General of the Army.

APPENDIX "P"—Continued

VOUCHER TO POST PROPERTY ACCOUNT.

Q. M. C. Form No. 217 a.

(PURCHASE.)

App. Barracks and Quarters, F.Y. 1917

Purchased from Straight, John

(Place of business or residence.)		(City or town.)		(State or Territory.)			
Q. M. C. SYMBOL	DATE OF DELIVERY OR SERVICE	ARTICLE OR SERVICE	QUANTITY	UNIT	UNIT PRICE	AMOUNT	U. S. NOTATIONS
313	Mch. 2	Window Shades	6	1	1 25	6 25	
Authority filed <u>L/A 3</u>						TOTAL	

Property account of Major John Doe, Q. M. C.Quartermaster ~~at~~ Camp X., N.Y.See Voucher No. 2 Fin. No.Money accounts of Major John Doe, Q. M. C., Quartermaster.For month of March 1917, F. Y. 1917.

2-481

Q. M. C. Form No. 217 a.
Authorized March 4, 1915.Voucher No. 2

POST PROPERTY ACCOUNT

POST OF

Camp X., N.Y.F.Y. 1917.

FOR PURCHASES

INSTRUCTIONS

This form of property voucher will be used in lieu of duplicate memorandum copy of purchase vouchers.

It will be prepared for each purchase at the same time the money account voucher therefor and memorandum part of voucher are prepared, viz, immediately after receipt of supplies purchased, compared with the voucher to the Abstract of Disbursements to which it pertains, given the next property account serial number, posted to post property account, marked "Posted," and forwarded to the Office of the Quartermaster General of the Army.

2-211

Post No. 550Voucher No. 2

Post Property Account of

Major John Doe,

Q.M., Q.M.C., U.S.R.

Camp X., N.Y.

Fiscal Year 1917.

Posted March 2, 1917

APPENDIX "P"—Continued

Q. M. C. Form No. 2
VOUCHER TO POST PROPERTY ACCOUNT.

QUARTERMASTER SUPPLIES EXPENDED in the public service at Camp X., N.Y.
under the direction of Major John Doe Camp Quartermaster U.S.R.
20000 in the month of March, 1917

No. OR QUANTITY.	ARTICLES.	APPLICATION.
6	Shades, window.	Installed at office windows.
250	Tickets, street car.	Expended under A.R.

I testify on honor that the several articles of Quartermaster supplies above enumerated have been necessarily expended in the public service at this station, as indicated by the marginal remarks annexed to them, respectively.

Answer:

Richard Roe,
Major General

Commanding.

John Doe,

Major, U.S.R. Camp Quartermaster.

-WAR DEPARTMENT-
Q. M. C. Form No. 202.
(Authorized April 22, 1916.)

Voucher No. 66

POST PROPERTY ACCOUNT

20000 Camp X., N.Y.

MONTHLY LIST OF QUARTERMASTER'S
SUPPLIES EXPENDED

BY

Major John Doe, U.S.R.

Camp Quartermaster

at Camp X., N.Y.

in the month of March, 1917.

This form will be prepared monthly, in duplicate, and the copies appearing thereon immediately entered in Post Property Account. The original will be forwarded monthly to the Quartermaster General; the copy to be retained by the officer for file with the Post Property Account.

Articles will be arranged alphabetically. If two or more words are necessary in the name of the article, the distinctive noun will be placed first.

No items will be expended on this voucher except those which lose their identity as originally supplied or are entirely consumed.

Where more than one sheet is necessary, the certificate will be removed from all but the last, the sheets firmly bound together at the top and numbered consecutively in lower right-hand corner.

APPENDIX "Q"

Q. M. C. Form 100
Prescribed by G. O. 10, of the
War Department, June 10, 1917.



U. S. WAR DEPARTMENT.
QUARTERMASTER CORPS.

No. WQ. 5

O. G. M. R. D.
(Other authorities required.)

Camp X., N. Y.

March 20, 1917

(Dates from which shipments are actually forwarded.)

(Days)

ORIGINAL.

RECEIVED from Major John Doe, Q.M.C., U.S.R.
by the Abscon, Birmingham and Cherryville R. R.
(Name of transportation company.) Company
the public property hereinafter described, in apparent good order and condition (contents and value unknown), to be
forwarded subject to conditions stated on the reverse hereof, from Camp X., N. Y.
to Camp X., N. Y. by said company and connecting lines, there to be delivered in like
good order and condition to Major John Brown, Q.M.C., U.S.A.
via North Shore and Atlantic R. R. Co. (Company)
(Send money only when same authorized by the Government in advance.)

Quant.	Measure.	Measure and Description of Contents.	Contents.	Weight
S. S. & T. 2004	7		Horses, riding	150.
	3		Horses, draft	10,000.
			value \$1000.	
Quartermaster,				
Camp X., N. Y.			U. S. Property	
			Roland Myers- Attendant	
			to be carried free.	

SEE INSTRUCTIONS ON REVERSE HEREOF.

TAXES AND FEES. (To be filled in by General Office receiving receipt.)		A. B. & C. R. R. Co. (Name of transportation company.)	
ATTACHMENT FOR SHIPMENT. Telegram A. G. O. March 18, 1917.		For Y. E. Jones, Agent.	
CONSIGNEE'S CERTIFICATE OF DELIVERY. Camp X., N. Y. March 20, 1917			
I have this day received from A. B. & C. R. R. Co.		(Name of transportation company.)	
property described in this bill of lading, in apparent good order and condition, except as noted on the reverse hereof.		(Name of transportation company.)	
Weight ten thousand lbs.		10,000.	
(In words.)		(In figures.)	
John Brown		(Signature)	

1. Consignee should pay no charges on this shipment.
2. Charges to be billed against DIRECT Quartermaster, Washington, D. C.
on authorized Government voucher form, attaching this bill of lading as a supporting paper.

APPENDIX "Q"—Continued

GENERAL CONDITIONS AND INSTRUCTIONS

CONCLUSION

[illegible]

1. This equipment is made at the restricted or limited valuation specified in the tariff or classification as to under which the goods are imported.

Instructions

- [illegible]

[illegible][illegible]

ADMINISTRATIVE DESCRIPTION

1. Government property may be transported on the premises of Government staff of leading official, newspaper, magazine and shipping office, which will all constitute a violation of the law.
2. Through bills of lading will be issued in all instances for the goods transported, and the ultimate parties to the bills of lading will be the Government.
3. Where shipments are made under contract or special orders, the bills of lading will be issued to the party named in the contract.
4. Officers charged with the duty of providing a secure transportation should be aware that shipments may be made at the lowest rates available to the Government by the use of such bills of lading.
5. It is the policy of the Government to make use of its own commercial means, giving especially such weight to the transportation and manner of packing as may be necessary to insure the safe arrival of the goods.
6. Loss or damage to goods may be caused by

7. If the number of articles to be shipped be too great for the blank form (original, memorandum, and shipping order), the prescribed sheets of the prescribed form should be used, and so many of them as may be necessary, should be attached to the blank form, and designated as to form but one bill of lading, under one number.

to make one station:

A voucher when submitted for settlement shall cover charges to one office or service only. The name of the office is inserted at the foot of the bill of lading. Correspondence regarding transportation accounts shall be addressed to the particular office or service and reference made to the serial number of the Government bill of lading included in the consignor's bill.

REPORT OF LOSS, DAMAGE OR SHORTAGE.

Explanation regarding loss, damage, or shrinkage to be made by consignee, who will state all the facts available concerning the nature or extent of the loss, damage, or shrinkage, and how it occurred.

The within adjustment was received with the following loss, damage, or shrinkage:

APPENDIX "Q"—Continued

G. M. C. Form 124
Prescribed by Department of the
Interior, June 14, 1914.

U. S. WAR DEPARTMENT,
QUARTERMASTER CORPS.

No. WO. _____
O: Q. M. S. S. _____
(Office authorizing shipment.)

Camp X., N. Y.

March 30, 1917.
(Date.)

(Station from which shipment is actually forwarded.)

GOVERNMENT BILL OF LADING.

MEMORANDUM: Abscon, Huntington and Cherryville N. Y. RECEIVED AND
by the _____ Company
(In case of transportation company.)
the public property hereinafter described, in apparent good order and condition (contents and value unknown), to be
forwarded subject to the conditions stated on the reverse hereof, from _____
to _____ by said company and connecting lines, there to be delivered in like
good order and condition to _____
North Shore and Atlantic R. R. Co. (Company.)

Via _____
(Route journey only when same subordinated interest of the Government is observed thereby.)

MARKS.	NUMBERS.	NUMBER AND DESCRIPTION OF PACKAGES.	CONTENTS.	Freight.
S.S. & T. 302d	7		Horses, riding	
	3		Horses, draft	10,000.
			Value \$1000.	
Quartermaster.				
Camp X., N. Y.			U. S. Property	
			Roland Myers- Attendant	
			to be carried free	

(Name of transportation company.)

For _____

APPENDIX "Q"—Continued

C.M.C. Form 156.
Form approved by
Comptroller of the
Treasury June 19, 1915.

U. S. WAR DEPARTMENT
QUARTERMASTER CORPS.

No. 113-----
O. G. W. E. D.
(office authorizing shipm
ent)

(To be delivered to
the Agent of the
Receiving Transportation
Company for his use)

Camp X., N.Y.----- March 20,----- 1917
(Station from which (Date)
shipment is actually forwarded)

GOVERNMENT BILL OF LADING

SHIPPING ORDER. PLEASE SHIP for--Major John Doe---C.M.C., U.S.A.---
(Consignor)

Absecon, Binghamton and Cherryville R.R.

by the----- Company
(Name of Transportation Company)

the public property hereinafter described, in apparent good order and condition
(contents and value unknown), to be
forwarded subject to conditions stated on the reverse hereof, from Camp X., N.Y.---

to Camp Z., N.Y.----- by said company and connecting lines, there
to be delivered in like good order and condition to Major John Brown, M.C.U.S.
(Consignee)

via North Shore and Atlantic R.R. Co.
(Route Journey only when some substantial interest of the Government
is subserved thereby)

MARKS	NUMBERS	NUMBER AND DESCRIPTION OF PACKAGES	CONTENTS.	WEIGHTS lbs.
S.S. & T. 202d	7		Horses, riding	
	3.		Horses, draft	10,000.
Quartermaster, Camp Z., N.Y.			Value \$1000.	
			U.S. Property	
			Roland Myers-At- tendant to be carried free	

SEE INSTRUCTIONS ON REVERSE HEREOF

3--2239 (Consignor)

APPENDIX "R."

The following gives a full list of all the debit and credit vouchers to a property account Q. M. C., Form No. 200:

DEBITS.

Forms 217, 217a, Q. M. C. (Duplicate memorandum of voucher), covering purchases made on (W. D. Nos. 330, 330a, 330b, 330c and 332), are to be prepared for each purchase immediately after delivery of supplies. They are marked "Voucher to property account," and forwarded to the Quartermaster General for posting to property account kept in his office.

Form 210, Q. M. C.—List of articles taken up (articles received from various sources other than by transfer). See appendix "P."

Form 201, Q. M. C.—When used as an invoice of property transferred.

CREDITS.

Form 160, Q. M. C.—To be used for issues of property not provided for below.

Form 201, Q. M. C.—When used as a receipt for property received.

Form 203, Q. M. C.—Monthly list of property expended.

Form 204, Q. M. C.—Requisition for stationery. (Issues on this form should be consolidated monthly on Q. M. C., Form 203, with notation in column designated "Application," that the quantity of stationery for which credit is taken has actually been issued on approved requisitions therefor. Requisitions for stationery should be filed with the retained Form 203. "Monthly list of stores expended," to which they pertain).

Form 205, Q. M. C.—Articles lost or destroyed.

Form 206, Q. M. C.—Receipt roll for recruit kits.

Form 207, Q. M. C.—Abstract of breakage, china and glassware.

Form 207a, Q. M. C.—Certificate of breakage, china and glassware.

APPENDIX "R"—Continued

Form 208, Q. M. C.—Statement of charges (property on muster and pay rolls). (When charges are entered against a deserter, "Report of survey," Form 196, A. G. O., should be filed with statement of charges submitted as a voucher to property account.)

Form 209, Q. M. C.—Abstract of issues of forage and bedding.

Form 211a, Q. M. C.—Requisition for fuel and bedding.

Form 213, Q. M. C.—Requisition for clothing and equipage.

Form 213a, Q. M. C.—Extra sheet for Alaska.

Form 214, Q. M. C.—Statement of purchases of property (voucher covering sales to officers).

Form 215, Q. M. C.—Abstract of sales of property (list of articles sold to officers, etc.).

Form 218, Q. M. C.—Requisition for forage.

Form 218a, Q. M. C.—Requisition for substitutive forage articles.

Form 228, Q. M. C.—Requisition for issue of toilet articles to prisoners.

Form 230, Q. M. C.—Abstract of issues of mineral oil for lighting purposes.

Form 325, W. D.—Account of sales at auction.

Form 196, A. G. O.—Report of survey. (When "Report of survey" holds enlisted men responsible for loss of property, copy should be filed with and made a part of "Statement of charges," Form 208, Q. M. C., forwarded to this office as a voucher to property account.)

Form 1, I. G. O.—I. and I. report.

Form 180, Q. M. C.—Abstract of clothing drawn (or issued) on individual clothing slips.

Form 180a, Q. M. C.—Extra sheet for Alaska.

APPENDIX "S"

G. M. C. Form No. 526.
(Authorized April 22, 1915.)
(Amended Oct. 2, 1916.)

RETURN OF SUBSISTENCE STORES

For the month of March, 1917

By Major John Doe Camp Quartermaster. U.S.A.

At Camp X., N. Y.

INSTRUCTIONS.

1. The Return of Subsistence Stores will be made up in duplicate—one copy to be sent to the Quartermaster General within *ten days* after the expiration of the calendar month to which the Return relates, and the other to be retained by the officer accountable for the stores. When only a few varieties of articles are on hand to be accounted for, this bulky blank form should not be used, but a form should be ruled out for the purpose.

2. One copy, properly numbered and indorsed, of each Invoice, Receipt, Abstract (except Form No. 9, which is filed with the account current), Certificate, Affidavit, Inspection Report, Report of Survey, or other voucher relating to Subsistence Stores purchased, received, issued, etc., within the month, will be filed with each copy of the Return.

3. When invoices or receipts are so numerous that there is not sufficient space for entering them directly on the Return, they will be respectively entered on abstracts, and the totals of the abstracts entered on the Return.

4. An Abstract of Purchases should accompany the Return whenever any purchases of *subsistence stores* have been made within the month; and *all* such purchases, whether paid for or not, should be entered on that Abstract.

5. Vouchers to the Return must be numbered in *one series*. When it is impracticable to transmit all the vouchers with the Return, those delayed will be specified, and the reasons for not transmitting them stated upon the Return. Such delayed vouchers, properly numbered and indorsed, will be sent to the Quartermaster General as soon as practicable.

6. The order of entry, and nomenclature, used in this form will be conformed to in all Purchase Vouchers, Invoices, Receipts, Abstracts, Requisitions, etc.

7 This Return must be signed by the officer who is accountable for the stores, and not by proxy.

APPENDIX "T"

Latrines are constructed at the rate of one for each company, one for the officers of each regiment, and one for brigade headquarters. The pit shall be 3 feet wide, 8 feet long, and 4 feet deep, and the excavated dirt shall be removed at least 4 feet from the pit. The latrine box must be fly proof, 4 feet wide, 9 feet long, and 18 inches high, with sides sloping inward to prevent soiling. The top will have suitable holes cut at intervals of about 2 feet on center, each to be provided with a cover strongly hinged to the top. Through the center of the cover will be placed 6-inch strips and stop blocks to prevent the covers from being raised so far that they will not fall back into position of their own weight. (For construction of latrine see blue-print plan furnished by the Quartermaster Corps, one of which will be on file at the office of the camp quartermaster.) Toilet paper will be furnished, and be kept from blowing about or lying on the ground, and a lantern will be kept burning in each latrine during the hours of darkness.

Two urinal cans will be placed in each company street at night. Latrine pits will be burned out, and seats scrubbed daily; crude oil and straw or other material will be used for scrubbing. Urinal cans will be burnt out daily and bottoms covered with milk of lime before put in use. Defilement of the ground in or about the camp is absolutely prohibited. Manure will be hauled to a designated dumping ground, and there burned with the aid of crude oil. Rock pit crematories will be used for disposal of general wastes of camp areas not under the jurisdiction of commanding officers.

Solid and liquid garbage is disposed of in mess pits, kitchen and rock pit crematories. A form of construction for the latter is as follows:

At some convenient point, dig a circular pit 3 feet in depth and 15 feet in diameter. Cover the bottom with loose stones to a depth of 14 to 16 inches. On this build a circular wall to a height of 1 foot above the original ground-line and pack tightly the excavated earth around the wall so as to provide a sloping approach, thereby preventing surface water from gaining access to the pit. Build a pyramid of large stones 4 or 5 feet high in the center to provide a central draft. The heat of the bottom stones evaporates the liquid slops while the solids are soon consumed as fuel for the fire. Precautions should be taken to empty the garbage into the crematory and not around it. The estimated cost of this rock pile incinerator is as follows:

22 yards excavation.....	\$22.00
Placing rock in place.....	15.00
Gathering and hauling stone.....	9.00
Cement	4.00
Total	<hr/> \$50.00

APPENDIX "U"

Baggage and Freight Cars						
	Baggage Box		Flat and Gondola	Refrigerator	Palace Stock	Ordinary Stock
Average freight or baggage in tons	30	30	30	20	--	25
Average capacity in cubic feet	4000	2400	--	2000	--	2200
No. of animals, horses or mules, accommodated	--	18 to 20	--	--	16 to 20	20 24
Length in feet, inside measurement	65	34 to to 75 40	34 to 40	35 to 36	40 to 42	30 to 40
Width in feet, inside measurement	--	8½	8½	8½	8½	8½
Height in feet, inside measurement	--	6 to 8	--	6 to 7	7½	7½

APPENDIX "V"

Q. M. C. Form No. 471.
(Authorized December 14, 1914.)

OFFICE OF THE QUARTERMASTER.

Camp X., N. Y.

(Place.)

MEMORANDUM CONCERNING THE MOVEMENT OF TROOPS.

(To be sent to organizations by shipping quartermaster when movement is ordered.)

1. Freight cars will be placed on siding... No. 5

Baggage cars will be placed on track No. 2

Passenger equipment will be placed on track No. 1

Organization commanders should mark the cars in chalk with the letters of the organization to which they are assigned. This avoids delay and confusion. Passenger cars will not be marked until after train sections are made up.

2. The kind and weight of all property loaded in each car must be shown. To accomplish this, when organizations take their property with them, a competent noncommissioned officer should be assigned to each car with instructions to make a list of boxes, barrels, crates, bundles, etc., and the weight of each. Separate lists of property should be made for each organization. The number of the car and the initials of the line to which it belongs must be shown on each list. These lists should be collected by the organization commander and brought to this office in ample time to have the bill of lading made out. If time admits, the organization commander should consolidate the lists and make up a shipping invoice in duplicate on Form No. 201 Q. M. C., for his train section. The shipping invoice should contain lists of property of each organization, separately stated, the total weight of the property, the number of vehicles and the number of animals, and must show the number and initials of the car into which the property of each organization or of officers has been loaded. The list or shipping invoice should be complete in every detail, so that the shipping quartermaster can make up his bill of lading without delay. The organization commander must also submit a list giving the names of owners of authorized private horses, the number owned by each, and also the number of horses in excess of the authorized number, if any.

3. All officers and noncommissioned officers shipping household goods must submit to the shipping quartermaster's office at the earliest practicable moment an accurate list or shipping invoice of all property turned over by them for shipment. These lists should be made out on Q. M. C. Form No. 201 and must show the weight put into each car, the number and initial, and, if for over-sea shipment, the number of cubic feet must be stated. The following papers must be attached in duplicate to the above lists or shipping invoices:

- (1) Certificate of professional books.
- (2) Certificate for authorized private horses.

In case of duty beyond the seas, the following additional certificate in duplicate must also be submitted covering:

- (1) Weight of property going with officer.
- (2) Weight shipped home or to other point for storage.
- (3) Weight left at this post for storage.

Blanks for these certificates can be obtained at this office.

4. Where the organization takes its property with it on the same train or other conveyance, the property is only constructively turned over to the shipping quartermaster. The organization commander supervises and checks the loading of it upon the cars, also supervises and checks the property from the cars at destination. The only duty of the shipping quartermaster is to make up the bill of lading from the data furnished to him on the shipping list or shipping invoices. In order to prevent delay in delivering the bill of lading to the last carrier at destination, it should be handed to the train quartermaster who should not fail to properly accomplish the bill of lading and deliver it to the railroad agent at the point of destination, except that where there is an established quartermaster at destination, the bill of lading will be turned over to the latter for accomplishment, together with a statement by the train quartermaster that all property has been received in good condition, or, if there is any shortage or damage, with a statement of articles damaged, cause of damage, and the money value.

5. The following system will greatly simplify the making up of the shipping invoices by the officer and the bill of lading by the quartermaster.

Do not begin to number containers until everything is packed. Then put all the boxes in one place, all barrels in another, etc., and number. All containers of the same kind will then have consecutive numbers. Then make up shipping invoice in the following manner:

Nos. 1 to 60—Sixty boxes company property.....Wt....., cu. ft.....

61 to 75—Fifteen crates company property.....Wt....., cu. ft.....

76 to 80—Five bundles clothing, etc., company property, etc.....Wt....., cu. ft.....

APPENDIX "V"—Continued

shipping invoices are made up in this way, it makes much less work for all concerned. The number of cubic feet is necessary only for over-sea shipments.

6. Lockers are cleaned, as CHECKABLE BAGGAGE and are carried FREE. They must be loaded in baggage car or in box car assigned as baggage cars. BAGGAGE should not be loaded in cars with other freight. Checkable baggage not exceeding 150 pounds per passenger is carried free by the railroads, and therefore the weight should not be included with weight of other baggage.

7. The organization commander, or other officer especially detailed for the purpose, should superintend the loading of the property on the cars to see that it is loaded as compactly as possible, and that the proper record is kept AND TURNED OVER TO THE SHIPPING QUARTERMASTER PROMPTLY.

8. Quartermasters and commanding officers of organizations should see that a tag is placed on freight car doors showing what is in the car and to whom it belongs. Example: "Equipment Troop A, 1st Cavalry," "Forage, Quartermaster, 1st Cavalry."

9. The quartermaster of the entire command should submit a list to the shipping quartermaster giving the following information for each section:

- (1) Number of officers (including medical officers).
- (2) Number of enlisted men (including Hospital Corps and Quartermaster Corps men).
- (3) Number of civilians traveling on Government transportation.
- (4) Number of animals.
- (5) Number of stock attendants.

The number of attendants for animals is placed on the bill of lading and, therefore, should not be included in the number called for on the transportation request. If this is not carefully looked after, the Government will be paying double fares for these attendants.

10. The train quartermaster should verify the number of men on the train without delay. It frequently happens that all the men scheduled for a section do not get on the train, and the quartermaster of the section should, therefore, obtain his tickets so that he can deliver to the conductor the exact number of tickets for the men on the train. For example: Supposing the command consisted of 300 and transportation request had been obtained for that number, the quartermaster of the section should get one railroad ticket calling for 290 men and 10 single tickets. The necessary number of single tickets can be withheld for any men who fail to get on the train.

In case any single tickets are withheld they should be returned promptly to the shipping quartermaster in order that he may forward them to the disbursing quartermaster to be deducted from the amount to be paid on the transportation request.

In case a railroad agent should be placed on the train, it may be possible to make arrangements whereby the transportation request could be held until the quartermaster checks up his train and obtains the exact number of men entitled to transportation. The receipt on the transportation request could then be filled out for the exact number and delivered to the agent.

11. The quartermaster of the train should carefully make a note of the serial number, number of persons, date and name of quartermaster issuing the transportation requests given to him for rail and sleeping-car transportation. In case more men are found on the train than the transportation request called for for whom tickets were obtained, the commanding officer of the train should make out a certificate in this form and deliver it to the conductor of the train for both the excess rail and sleeping-car transportation:

I certify that.....
(Rail or sleeper transportation—state class.)
has been furnished by.....
(State initial carrier or sleeping car company.)
for..... in addition to the..... called for
(Enlisted men or officers.) (State number.)
on Transportation Request No., issued by.....
for..... on route from.....
(State command.)
to..... per.....
Date....., 191.....

.....
Commanding.

Copy of certificate should be sent to disbursing quartermaster settling the accounts, or, if his address is not known, to the shipping quartermaster to be forwarded by him.

12. In case the railroad company furnishes a kitchen car, the quartermaster of the train should keep account of its use in the car, as he will be required to furnish certificate for amount used during the journey on Form Q. M. C. No. 157.

13. Rates on sleeping-car accommodations are figured to include the time of arrival at destination. If the cars are held beyond a reasonable time for the troops to detrain, there will be an extra charge for the service, and the commanding officer of the section should furnish the sleeping-car conductor in charge a certificate in the following form:

2-22

APPENDIX "V"—Continued

....., 191
(Place.)

I certify that my command arrived at this place.....o'clock..... That I held
the men on the cars for the following reasons:

.....

.....

.....

That the command detained at.....o'clock....., 191, having occupied the cars.....
hours.....minutes after arrival. That the service was necessary and just and is a proper charge against the United
States.

The service was rendered by.....Company in connection with Transporta-
tion Request No., issued by.....
quartermaster at.....

.....

.....
Commanding.

Copy of the certificate should also be forwarded by the commanding officer to the disbursing quartermaster settling the accounts.

14. If the movement is made under contract with the railroad company, the train quartermaster should obtain copy of the contract or sufficient data therefrom to enable him to know what is required of the railroad en route.

Before leaving the initial point he should make a careful list of all the freight cars in the train, showing the car number and the initials of the cars. This for use in case any cars should go astray. Cars should be verified frequently en route.

15. If there is any unusual delay en route, the commanding officer should at once communicate, by wire, with the division superintendent of the railroad company, advising him of the delay and requesting prompt action relative to forwarding.

16. In case of movement over sea, the quartermaster of the command will furnish a consolidated list or shipping invoice of property accompanying the command to the quartermaster in charge of transports.

This list must show the number, kind, weight, and cubic measurement of packages, as outlined in paragraph 5 herein; also the organization or name of officer to whom it belongs.

The property will be only constructively turned over to the quartermaster in charge of transports, but will be stored on the ships under the supervision of an experienced stevedore under the direction of the quartermaster in charge of transports.

The property will be listed in the ship's manifest under direction of the quartermaster in charge of transports.

Appendix

APPENDIX "W"

No. 1
QUARTERMASTER'S HUNDREDS

Ration Return of the 44th Regt. of Infantry
At Camp X, H. Y., from March 27th, 1917, to March 31st, 1917
No. of days 5, persons present 1890, No. of rations 9450
Additions 57, deductions 23, net corrections 34

SUMMER RATIONS REQUIRED	GARRISON.	FIELD.	RESERVE.	TRAVEL.	FLIPPING.	TOTAL
	9416					9416

No. emergency rations required NoneOther issues required, quantities actually required within regulation allowance: (No. of animals 211)

SOAP.	CANDLES. ISSUE.	CANDLES. LANTERN.	MATCHES.	TOILET PAPER.		FLOUR FOR PASTE.	TOWELS, HUCK.	ICE.
LOS.	LOS.	LOS.	BOXES	PKGS.		LOS.	NO.	LOS.
588	25		180	175				238,320

THIS CERTIFICATE AND APPROVAL COVER THE ISSUES INDICATED ON THE REVERSE SIDE HEREOF.

I Certify that this Ration Return is correct and that the last regular issue of rations was made by Captain Robert King, U.S.A. Quartermaster at Fort Brown to include date of March 26th, 1917, that the emergency rations entered (if any) are required for the enlisted men of my command, and the money value of all previously drawn and improperly opened or lost has been charged against the persons responsible; that the civil employees for whom rations are required (if any) are entitled thereto under the regulations, and that the articles, other than rations, above requested are necessary for the public service.

John Smith,

Supply Officer

In charge of
Commanding

Approved and ordered issued. The total rations required agree with the morning reports, and the quantities of other articles ordered issued are necessary in the public service and within the regulation allowance.

James Jordan,

Colonel

Commanding.

This form may be used for a Brigade, Regiment, Battalion, Company, Troop, or Battery, a Detachment, Civil Employees, etc.
Not to be signed in duplicate.

7-222

APPENDIX "X"

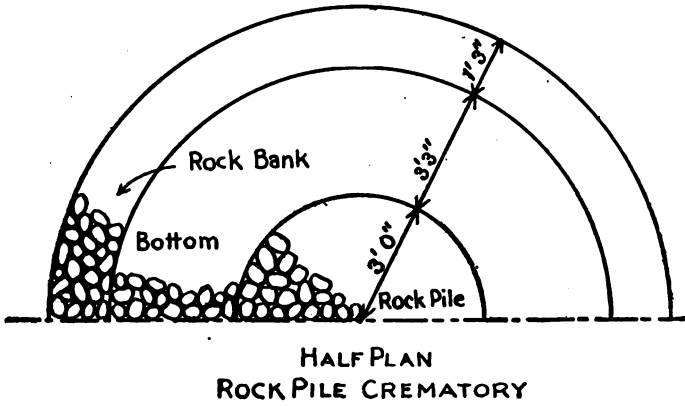
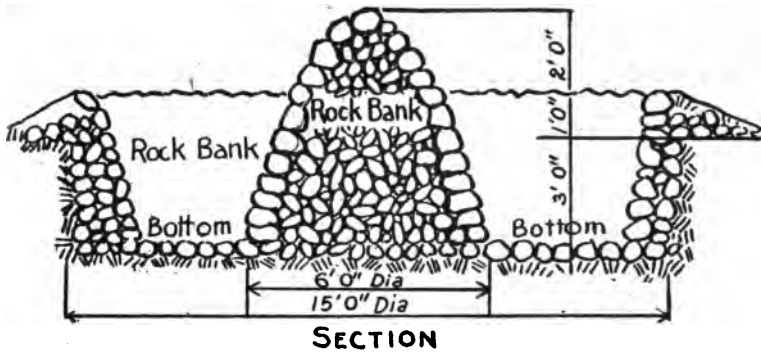
Page 2.

Depart-
 PAY ROLL OF Detachment Medical ment, from March 1, 1917, to March 31, 1917
(Separation) (Hospital or Corps)

NAME, PRESENT AND ABSENT, AND RATE.	WHEN ENLISTED.	REMARKS.
1 Sergeant		
2 Hess Peter	Jan. 29-15	4 Due PL Ft. Brown, Tex., \$3.50 Last Pd. to Feb. 28, 1917 by Capt. S.R. Jones
3 Privates		
4 McGraw, John	Oct. 6-16	1 Due PE Ft. Smith, Vt. \$5.00 last Pd. to Feb. 28, 1917 by Capt. D.H. Bridge
5 Walker, James	Nov. 20-15	1 Due PE Ft. Smith, Vt. \$2.00 last Pd. to Dec. 31, 1916 by Capt. H.R. McGuire, Also \$10. per mo. for 12 mos. fr. Sept. 1916 to Aug. 31/17 collected to include Jan. 31, 1917.
6		
7		
8		
9		
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11		
12		
13		
14		
15		
16		
17		
18		
19		
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21		
22		
23		
24		
25		

APPENDIX "X"—Continued

<p><u>Camp X, N.Y., March 31, 1917</u> 1217</p> <p>I certify that this roll is made out as required by Army Regulations, and that the entries opposite each name are correct, and list except as otherwise noted in "Remarks," each man whose name appears on this pay roll was last paid to <u>Feb. 28, 1917</u> by <u>Capt. R. H. Jones</u>, <u>QM, USA</u>.</p> <p><u>P. D. Swift,</u> 1st. Lieut., <u>M.R.C.</u> Commanding Detachment.</p> <p><u>March 31, 1917</u></p> <p>I certify that I have this day audited this organization, and find all present and absent are accounted for on this roll as required by Army Regulations.</p> <p><u>A. R. Smith,</u> Capt. <u>Signal Corps</u> (Inspector and Accounting Officer.)</p>	<p>I certify that I witnessed the payment of this roll and that prior to the signing of this certificate each man received the amount not opposite his name, with the exception of those men marked "Not Paid."</p> <p>_____ _____ _____ _____ _____</p> <p>Here—This certificate is to be signed only on the day of the pay roll which bears signature of the man or payment to cash.</p> <p>I certify that this roll is a true copy of the roll upon which payment, witnessed by me, was made, excepting as to the signatures in the prompt column and the certificate as to witnessing the payment thereof.</p> <p>_____ _____ _____ _____ _____</p> <p>Here—This certificate is to be signed only on the day of the roll are completed, and which signifies the quarterly receipt of money.</p>												
<p>Voucher No. _____</p> <p><u>Major John Doe, Q.M.C., U.S.A.,</u> (Chief of organization)</p> <p><u>March 31, 1917</u></p> <p>PAY ROLL</p> <p><u>Detachment of Medical Dept.,</u> <u>Camp X, N.Y.,</u> (Organization)</p> <p>For month of <u>March, 1917</u></p> <table style="width: 100%;"> <tr> <td>Pay of Army, 1917,</td> <td>\$ 75.00</td> </tr> <tr> <td>Pay of Army, 1917,</td> <td>7.00</td> </tr> <tr> <td>Pay of Army, 1917,</td> <td>80</td> </tr> <tr> <td>Pay of Army, 1917,</td> <td>69.00</td> </tr> <tr> <td>Pay of Army, 1917,</td> <td>75.00</td> </tr> <tr> <td>Amount,</td> <td>75.00</td> </tr> </table> <p>Quartersmaster's,</p> <p>Collected— Post Exchange, 7.00 Post Laundry, 80 Paid in cash, check, 69.00 Total, 75.00</p> <p>THIS ROLL NOT TO BE FOLDED.</p>	Pay of Army, 1917,	\$ 75.00	Pay of Army, 1917,	7.00	Pay of Army, 1917,	80	Pay of Army, 1917,	69.00	Pay of Army, 1917,	75.00	Amount,	75.00	<p>Post Exchange collections hereon paid by checks dated <u>March 31, 1917</u>, as follows:</p> <p>Fr. <u>Smith, Yt.</u>, \$ <u>7.00</u> No. <u>225</u> on The Treasurer of the United States</p> <p>Fr. _____, \$ _____, No. _____ on _____</p> <p>Fr. _____, \$ _____, No. _____ on _____</p> <p>Fr. _____, \$ _____, No. _____ on _____</p> <p>Fr. _____, \$ _____, No. _____ on _____</p>
Pay of Army, 1917,	\$ 75.00												
Pay of Army, 1917,	7.00												
Pay of Army, 1917,	80												
Pay of Army, 1917,	69.00												
Pay of Army, 1917,	75.00												
Amount,	75.00												
<p>WAR DEPARTMENT, BUREAU OF THE CHIEF OF THE TREASURY Approved by the Chief of the Treasury April 1, 1917</p>													



APPENDIX "Y"—Continued

DR.		CASH ACCOUNT.		CR.	
1917		1917		1917	
1-31	Cash on hand from preceding account.	1-31	Paid in Cash	10445	34
12	Check 9501 for cash	9	Deposit \$178	23	29
13	" 9686 "	9000	" \$189	449	48
15	" 9696 "	5047	" #205	66	67
31	" 10114 "	5324	Trans. to Capt. J. W. White	171	44
31	" 10666 "	1	" to Maj. J. C. Brown	9000	00
12	Rec. by Transf. per Capt. J. W. White	449	Cancellation 888 Ind.	384	17
1-31	Q.M. Collections	415	" checks 9856	16	00
1-31	Soldiers Deposits	144	" " 9657	2	60
			Cash carried forward to next account		
		20552	Total	20552	97

Totals.

(Note.—The cash account must be completed by the disbursing officer. If there were no cash transactions during the period, which the account is rendered, that fact must be stated on the face of the cash account.)

APPENDIX "Y"—Continued

Form No. 299.

WAR DEPARTMENT.

Quartermaster Corps

(Bureau or Office.)

ACCOUNT CURRENT

OF

John Doe

(Name.)

Major, Q. M. Corps

(Official designation.)

at Governors Island, N. Y.

from March 1st., 1917

to March 31st., 1917

Credit claimed for \$1052080.62

Balance due U. S. \$1085568.05

INCLOSURES.

(Each Bureau or Office to stamp or write here the list of inclosures appropriate to the Bureau concerned.)

FIRST INDORSEMENT.

Camp X., New York.

(Place.)

April 10, 1917

Respectfully forwarded to the
 Quartermaster
 General of the U. S. Army, Washington,
 D. C., for administrative examination and
 reference to the Auditor for the War Department.

JOHN DOE,

Major, Q. M. Corps U. S. A.

SECOND INDORSEMENT.

WAR DEPARTMENT,

Office of the
 WASHINGTON, D. C.

191

Respectfully forwarded to the Auditor for
 the War Department.

This account has received the administrative
 examination required by law and is

approved

Inclosures

APPENDIX "Y"—Continued

WAR DEPARTMENT.
Form No. 888.
Approved by the Comptroller of the
Treasury May 24, 1915.

WAR D

Quarters

John Doe

Major, Q. M. Corps, in account current

(Name)		(Official designation)		Pay of the Army 1917.	Pay of the Army 1916.	Pay of the Army 1916-17	Pay Mil. Ac. 1917			
DEBITS.										
1	Balance due the U. S. from last account,			900013	55	7860	57	46894	40	
2	W. Wt. 8347 Treas. U. S.			100520						
3	" " 9080 " "									
4	" " 9082 " "							56724	13	
5	Q. M. Collections per abstract									
6	Soldier's Deposit "									
7	Debit App. 38 & T. Q. M. a/c Mil. Deduct									
8	Appr. Transfers per abstract			6592987					12	
9	Recd. from Officers per abstract			2793939		20	00	2724	88	
10										
11										
12										
13										
	TOTAL,			994402	81	7880	57	105143	41	12
CREDITS:										
1	Disbursements as shown by abstracts and vouchers herewith,			123081	92	125	50	52	90	12
2	Transfers to Officers per abstract			500204	39	1143	72	674	81	
3	c/d 4794 Dep. Cred. Treas. U. S. Unex. Bal.									
4	c/d 4921 Q. M. collections									
5	c/d 4921 Soldiers Deposits									
6	c/d 4921 Mileage Deductions			9541	45	309	17	584	76	
7										
8										
9										
10										
11										
12										
13	Balance due the U. S.,			56157	05	630	18	103830	94	
	TOTAL,			994402	81	7880	57	105143	41	12

This is to certify that I have counted the cash and verified the net
balance, excepting the depository balance, as stated on this account current.

I CERTIFY
States during

(Name of witness.)

(Official designation.)

Station Governors Island, N. Y.

APPENDIX "Y"—Continued

TMENT.

Under bond dated Feb. 28, 1917

arps

E UNITED STATES from March 1, 1917, to March 31, 1917

Enc. & Mar. Org. Mil. 1915-17	Inc. & Mar. Org. Mil. 1916-17	Citizen Training Camps. 1916-17							
14281 99	6984 52							1525761 56	1
								100520 00	2
								250000 00	3
								197853 62	4
								631 92	5
								144 00	6
								438 26	7
	4827 00	229 16						93351 59	8
								61193 07	9
									10
									11
									12
									13
14281 99	11811 52	229 16						3329894 12	
								191041 46	1
								762675 84	2
								96053 00	3
								631 92	4
								144 00	5
								438 26	6
								93551 59	7
									8
									9
									10
									11
									12
14281 99	10787 79							1085558 05	13
14281 99	11811 52	229 16						2229894 12	

above is a full, true, and correct account of all moneys coming into my possession on account of the United States. The balance due the United States of \$1,085,558.05 held as follows:

ON DEPOSIT.	LESS OUTSTANDING CHECKS.	NET BALANCE.
With Treasurer U. S. \$1085558.05	\$	\$1085558.05
With	\$	\$
Cash in office safe.	\$	\$
Otherwise kept (manner and authority for so keeping).	\$	\$
TOTAL	\$	\$1085558.05

JOHN DOE,

Major, G.M. Corps

APPENDIX "Y"—Continued

WAR DEPARTMENT Form No. 280 a.—Approved by the Comptroller of the Treasury April 26, 1914

	Supplies Serv. & Trans. Q.M.C. 1917		Sup. Serv. & Trans. Q.M.C. 1916		Sup. Serv. & Trans. Q.M.C. 1916-17		Barracks & Quarters 1917		Barracks & Quarters 1916	
1	460211	37	43681	17	108309	04	11716	26	2685	26
2										
3					250000	00				
4	5400	42			22914	11	9779	19		
5										
6										
7	426	74	11	52						
8	12880	61	6	00	1347	40			166	66
9	27754	50			45231		1466	99		
10										
11										
12										
13										
	506673	64	43698	69	383022	86	22952	44	2851	92
1	48006	95	4	20	3301	10	290	50		
2	168013	42	5943	41	283668	76	708	37		
3					96053	00				
4										
5										
6	426	74	11	52						
7	6	00	13	10			20696	41		
8										
9										
10										
11										
12										
13	290221	53	37726	46			1267	16	2851	92
	506673	64	43698	69	383022	86	22952	44	2851	92

APPENDIX "Y"—Continued

WAR DEPARTMENT FORM NO. 280 a.—Approved by the Comptroller of the Treasury April 28, 1914.

INSERT BY SEWING ALONG THIS LINE.

Roads, Walks, Wharves, & Drainage 1917	Roads, Walks, Wharves, & Drainage 1916	Disposition of remains Q.S. & C. E. 1917	Military Post Exchanges 1916.	Shooting galleries & Ranges 1916	
1293 47		135 00	13	30 50	1
					2
850 00		415 00			3
					4
					5
	299 28				6
600 00		235 00			7
					8
					9
					10
					11
					12
					13
2743 47	299 28	785 00	13	30 50	
24 50	299 28	75 00			1
850 00		150 00			2
					3
					4
					5
					6
					7
					8
					9
					10
					11
1868 97		560 00	13	30 50	12
					13
2743 47	299 28	785 00	13	30 50	

APPENDIX "Y"—Continued

	Hospital Stewards Quarters 1916		Construc- tion & re- pair of Hospital 1916		Horses Cav. Art & Engrs 1916-17		Enc. & Man Org. Mil. Act 7/8/12		Enc. & Man Org. Mil. 1914-16	
1	2	14	11	58			875	10	13271	26
2										
3										
4					95259	25				
5										
6										
7										
8										
9										
10										
11										
12										
13										
	2	14	11	58	95259	25	875	10	13271	26
1										
2										
3										
4										
5										
6										
7					62184	25				
8										
9										
10										
11										
12	2	14	11	58	33075	00	875	10	13271	26
13	2	14	11	58	95259	25	875	10	13271	26

APPENDIX "Y"—Continued

3-5000

Mileage 1917	Mileage 1916	Deposit fund No yr.	Q.M.Col- lections & Soldiers Deposits	
		8704 35		1
				2
6500 00	11 52			3
			631 92	4
			144 00	5
				6
7852 99				7
				8
				9
				10
				11
				12
				13
14152 99	11 52	8704 35	775 92	
1413654	11 52	433 00		1
		1253 00		2
			631 92	3
			144 00	4
				5
				6
16 45				7
				8
				9
				10
				11
				12
		701835		13
14152 99	11 52	870435	775 92	

APPENDIX "AA"—Continued

(Second page of form)

I do solemnly swear that the articles of public property named hereon were lost, destroyed, or damaged, in the manner stated, while in the public service.

Thomas Brown
(Name)

Supply Sergeant, Co. B, 99th Infantry.
(Rank and organization)

Sworn to before me, and subscribed in my presence, this 2nd day of

May, 1917.

William D. Blank
(Name)

1st Lieutenant, 99th Infantry.
(Rank and organization)

Judge Advocate, G.C.M.
(Title)

I certify that the loss, destruction, or damage of the articles of public property named hereon was occasioned by unavoidable causes, and without fault or neglect on my part; and that each article listed hereon with a view to elimination by destruction, has been examined by me personally, has never been previously condemned, has become unserviceable in the manner stated herein, and is, in my opinion, worthless for further public use.

1
(Name)

Captain, 99th Infantry.
(Rank and organization)

Responsible Officer

At Camp X, New York, May 2, 1917. To 1st Lt. J.C. Jones, 99th Inf., who, by order of the commanding officer, is appointed surveying officer on the articles of public property named hereon.

2
(Name)

Captain, 99th Infantry.
(Rank and organization)

Adjutant

I have examined all available testimony in this case, and it is my belief that the damage to the platform scales and field safe was caused by constant use, the scales having been received during January, 1901, and the safe in August 1898; that this damage is due to fair wear and tear in the public service and from unavoidable causes, thru the fault of no one; that the safe and scales cannot be repaired.

APPENDIX "AA"—Continued

(Third page of form)

RECOMMENDATIONS.

That the scales, folding, platform, and the safe, field, be placed before me Ins-
pector for his action.

LIST OF WITNESSES:

G. Captain, 99th Inf.

Thomas Brown, Supply Sargent, Co. D, 99th Inf.

J. C. Jones.

(Name.)

1st Lieut., 99th Infantry.

(Rank and organization.)

Surveing Officer.

APPROVED:

G

(Name.)

Colonel, 99th Infantry.

(Rank and organization)

Commanding.

1st INDORSEMENT.

Fort _____, 191____ To _____
who will witness the destruction of the unserviceable property the destruction of which, as approved by me, is
recommended by the surveying officer.

I have personally inspected the property and, in my opinion, it has no salable value.

The articles of ordnance property designated for destruction are utterly worthless.

(Name.)

(Rank and organization.)

Commanding.

2d INDORSEMENT.

Fort _____, 191____ To the Commanding Officer:

I have this day witnessed the destruction of the property referred to in the foregoing indorsement

(Name.)

(Rank and organization.)

APPENDIX "BB"

Form No. 4, U. S. G. D. Authorized December 27, 1908.
Ed. Mar. 15-16-20,000.

INVENTORY AND INSPECTION REPORT

Of Quartermaster Property
 Pertaining to Camp X, New York
 (Station or organization.)
 Accountable Officer Capt. A. 29th Inf.
 Inspected at Camp X, New York
 On May 6, 1917
 By Lt. Col. W. G. May, Inf., Inspector Gen'l.

DIRECTIONS.

1. This form will be used for the inventory and inspection of property (except public animals) for condemnation in all the departments of the Army.

2. Separate inventories will be made for the property pertaining to each staff department; for buildings as distinct from other property, and for "Subsistence Stores" as distinct from other property of the Q. M. Corps; also for the articles of ordnance, engineer, and signal property mentioned in paragraph 4 of these directions as requiring special authority of the Secretary of War for their submission for the action of an Inspector.

3. Rifles to be inventoried singly. (a) The number of each rifle and its arsenal initial. (b) The date of issue of the rifle to the organization (date of invoice) and the number of target seasons it has been fired. This information to be given in columns 1, giving more than one line if necessary. See War Dept. Bulletins 24 of 1913; 15 and 31 of 1915.

4. An officer signing an inventory will add his official title, and, if commanding a company or detachment, the letter or number of the company and the regiment or corps should also be added.

5. All changes made in original entries on an inventory and inspection report will be duly authenticated by the signature of the inspecting officer. Erasures of entries thereon are prohibited. Blank lines, column 1, to be ruled out in red ink when no articles are entered thereon.

6. Public property which has been damaged, except by fair wear and tear, or is unsuitable for the service, before being submitted to an inspector for condemnation, will be surveyed by a disinterested officer, preferably the summary court officer. (A. R. 710.)

7. If an inspection of property follows the report of a survey thereon, one copy of the proceedings will accompany the inventory and inspection report which is transmitted for approval, and will afterwards be returned to be used as a voucher to the officer's return. (A. R. 725.)

8. Special authority must be obtained for submission of property to an Inspector, as follows:

Of the Secretary of War: Cannon and their carriages, machine and automatic guns with their carriages and mounts, but not including spare parts, accessories, implements and equipments required in their maintenance and operation; also ammunition for cannon. Electrical and mechanical installations and appliances furnished to the Coast Artillery Corps by the Engineer Department or the Signal Department and forming part of the permanent seacoast defenses. See A. R. 913.

Of Quartermaster General: Old and unserviceable typewriting machines issued by the Q. M. Corps. Cir. 3, O. C. Q. M. C., 1913.

Of Chief Signal Officer: Unserviceable telescopes, field glasses, telephones, expensive electrical apparatus and aeronautical apparatus. (A. R. 1566 as amended by C. A. R. 35, 1915.)

Of Department or Division Surgeon: Damaged or unserviceable medicines, medical books, surgical or scientific instruments and appliances. (A. R. 1483.)

9. Attention is also invited to A. R. 578 and 901 to 914, inclusive, also G. O. 126, War Dept., 1907; G. O. 27, W. D., 1915; A. R. 1250 as amended by C. A. R. 1, 1914; and Cir. 89 and 92, 1908, 79, 1908, 81 and 72, 1910.

10. Inspection reports on buildings must be forwarded for the action of the Secretary of War. (A. R. 912.)

11. Under A. R. 913 all of the copies of the inspection report on cannon and their carriages, machine and automatic guns with their carriages and mounts, and ammunition for cannon; also electrical and mechanical installations and appliances furnished to the Coast Artillery Corps by the Engineer or Signal Departments, and forming part of the permanent seacoast defenses; must be forwarded by the department or division commander directly to the chief of bureau concerned for final action of the Secretary of War.

12. Inspectors will state under Remarks that all brass trimmings, etc., of Ordnance stores to be destroyed are to be turned in to Post Ordnance Officer for shipment to arsenal.

APPENDIX "BB"—Continued

INVENTORY BY THE RESPONSIBLE OFFICER.

Page <u>1</u>	1	2	3	4	5	6
ARTICLES	QUANTITY	TOTAL COST PRICE If not known estimate it.	IF CONDITION DUE TO FAIR WEAR AND TEAR? If not, state how rendered unserviceable.	HAS PROPERTY BEEN PRESENTED TO SUPERVISOR? A. R. 578, 710- 725, or 1911. See "Directions" A.	IF REQUIRED, HAS PROPERTY BEEN PRESENTED TO INSPECTOR WITH REMARKS? See "Directions" A.	
Scales, folding, platform	1	9.60	Yes	Yes	Not required	1
Safe, field	1	14.72	Yes	Yes	Not required	2
						3.
						4.
						5.
						6.
						7.
						8.
						9.
						10.

APPENDIX "BB"—Continued

I CERTIFY that all property herein recommended to be destroyed has been destroyed in my presence.

2-421

Date: _____

REPORT BY THE INSPECTOR.

	7 TO BE COMPLETED IN SERVICE	8 TO BE DESTROYED		9 To be broken up.	10 TO BE SOLD.	11 TO BE TURNED IN OR ABANDONED	12 REMARKS. If special Inspector, state authority and date here.
		8 To be destroyed.	9 To be broken up.				
1	No	No	No	No	Yes	No	
2	No	No	No	No	Yes	No	
3							
4							
5							
6							
7							
8							
9							
10							

Appendix

APPENDIX "BB"—Continued

FIRST INDORSEMENT.
Camp X, New York,
May 4, 1917.

I CERTIFY that this inventory, consisting of 1 sheets, is correct in every particular; that each article enumerated has been examined by me personally, has never been previously condemned, and is, in my opinion, unserviceable or unsuitable for further public use here, and requires the action of an inspector.

Q

Captain, 99th Infantry.
Responsible Officer.

SECOND INDORSEMENT.
Camp X, New York,
May 5, 1917.

I CERTIFY that I have carefully examined the articles enumerated within; that the disposition recommended is, in my judgment, the best for the public interest; that the articles recommended to be destroyed have no money value at or near the post, and that those found to be worthless have, as far as practicable, been destroyed in my presence.

W.C. May.

Lieut. Colonel, Infantry.
Inspector.

THIRD INDORSEMENT.

The within named articles will be disposed of as recommended by the inspector.

By command of

APPENDIX "CC"

WAR DEPARTMENT
Form No. 884
Approved by the Comptroller of the
Treasury April 28, 1914.

WAR DEPARTMENT

RECRUITING
(Bureau or Office)

INVOICE OF FUNDS TRANSFERRED

Homedale, N.Y.

(Station.)

May 10

1917

I certify that I have this day transferred to Captain G. 99th Infantry
U. S. A., at Homedale, New York the following funds
pertaining to the Purchase of liquid coffee money
By check No. _____, dated _____, 1917, in his favor _____
on _____ for \$ _____
In cash Twenty-one and no/100 Dollars \$21.00

APPROPRIATIONS	AMOUNTS IN CASH	AMOUNTS BY CHECK
Supplies, Services & Transportation - 1917	21 00	
TOTAL	21 00	

(Do not sign in duplicate.)

John Smith

Captain, U.S.A., Ret'd, A.Q.M.

WAR DEPARTMENT
Form No. 887
Approved by the Comptroller of the
Treasury April 28, 1914.

WAR DEPARTMENT

CASH RECEIPT FOR FUNDS TRANSFERRED

(To be completely filled in before signature by Receiving Officer. To be used only when cash is transferred.)

Received of Captain John Smith, U.S.A., Ret'd U. S. A.,
this 10th day of May, 1917, in cash, the sum
of Twenty-one and no/100 Dollars dollars and no cents.
Recruiting funds transferred by invoice dated May 9, 1917.
(Name of Bureau.)

APPROPRIATION AMOUNT
S. S. & T. - 1917 \$21.00
\$ _____
\$ _____

(Do not sign in duplicate.)

9
Captain, 99th Infantry

APPENDIX "CC"—Continued

WAR DEPARTMENT
QUARTERMASTER CORPS

Voucher No. _____
GENERAL ACCOUNT _____
DETAIL ACCOUNT _____

LIQUID COFFEE ACCOUNT

APPROPRIATION: "Sustenance of the Army, 1917" Envoys \$ 21.00

WE, THE SUBSCRIBERS, severally certify in signing our names to our respective accounts stated below that they are correct; and we severally acknowledge to have received of Captain A. 99th Infantry, respective names in full payment for liquid coffee furnished.

Quartermaster, IN CASH where so noted, the sums set opposite our names in full payment for savings on the allowance of liquid coffee money to which the respective organizations which we command are regularly entitled (This roll must be completed by the Quartermaster, whether or not savings are made.)

DATE	FROM WHOM FURNISHED	PLACE OF PURCHASE	PERIOD OF ALLOWANCE		QUANTITIES	REMARKS	INITIALS	SIGNATURE
			From	To				
May 7	John Doe	Albany, New York	100	8	4 00	John Doe	Cash	A, Captain, 99th Inf
May 7	Camp	Camp 1, New York	100	5	5.00	R. Johns	Cash	A, Captain, 99th Inf
Exemption for Liquor Coffee, 13 00								

WE, THE SUBSCRIBERS, severally certify in signing our names to our respective accounts stated below that they are correct; and we acknowledge to have received of Captain A. 99th Infantry, respective names in full payment for savings on the allowance of liquid coffee money to which the respective organizations which we command are regularly entitled (This roll must be completed by the Quartermaster, whether or not savings are made.)

Date of payment of savings, May 10, 1917

ORGANIZATION	No. of Men	From	To	PERIOD OF ALLOWANCE		QUANTITIES	REMARKS	INITIALS	SIGNATURE
				From	To				
99th Inf.	100	Apr. 30	May 1	1	21 00	8 00	Captain, 99th Inf.	Cash	
Total									21 00
Total									13 00
Total of Vouchers									21 00

I CERTIFY that the above Receipt Rolls are correct; that the troops were traveling under proper orders (copy of order attached hereto); that it was impracticable for them to cook en masse, and that the parties signing were authorized to do so.

Quartermaster, 99th Infantry

APPENDIX "DD"

FOR SUPPLIES IN USE
FOR SUPPLIES TURNED IN

VOUCHER NO. 128-1

MEMORANDUM RECEIPT

QUANTITY	ARTICLES	CONDITION
2	Tents, pyramidal, small	Good
2	Poles, tent, pyramidal, small	"
3	Cots	"
1	Safe, field	"

For Camp X, N.Y. May 1 1917 I acknowledge to have received from Captain A. Quartermaster at Camp X, N.Y. the above-named article in condition as stated for use of Company D, 99th Infantry I am responsible for said supplies and will produce the same when called upon to do so by proper authority.	Fort _____ Received this _____ day of _____ 191, from _____ as stated, which were issued to _____ the above-named articles in condition _____ _____ on Memorandum Receipt No. _____ dated _____, 191 _____ to—see _____
--	--

9. M. C. Form No. 107
Revised April 21, 1917

9
Captain, 99th Infantry

APPENDIX "EE"

U. S. Department of War
G. M. C. Form No. 100
January 1919

ORIGINAL.

INDIVIDUAL CLOTHING SLIP.

The quartermaster is requested to issue the articles enumerated below to

Pvt. Thomas Jones, Co. D, 39th Infantry
(Name and rank of soldier.)

Captain, 39th Inf. Com'd'g Co. D, 39th Inf.

Quantity Req'd. Issued.	Articles	Quan. Req'd. Issued.	Unit Price	Total
	Band, cap, dress	each		
	Band, waist	each		
1	Breeches, cotton, O. D.	pair	14	14.00
	Breeches, woolen, O. D.	pair		
	Cap, dress (without bands)	each		
	Cap, service	each		
	Cherries, cotton, O. D.	pair		
	Cherries, dress	pair		
	Cherries, woolen, O. D.	pair		
	Cherries	pair		
	Coats, dress	each		
1	Coats, dress	each		
	Coats, service, cotton, O. D.	each	6	6.00
	Coats	each		
	Collars	each		
	Cords, broad	each		
	Cords, hat	each		
	Dresses, cotton, summer	pair		
	Dresses, wool	pair		
	Goggles, winter	pair		
	Gloves	pair		
	Gloves	pair		
	Hats, dress	each		
	Hats, service	each		
	Leaves	pair		
	Leaves, shoes	pair		
1	Leggins, SERVES	pair	3	3.00
	Neckties	each		
	Ornaments, cap, brass	each		
	Ornaments, cap, gilt	each		
	Ornaments, collar, brass	each		
	Ornaments, collar, br., "U. S."	each		
	Ornaments, collar, gilt	each		
	Ornaments, collar, gilt, "U. S."	each		
	Overalls, army	pair		
1	Shirts, flannel, O. D.	each	2	2.00
	Shoes, gymnasium	pair		
1	Shoes, russet	pair	7.00	7.00
	Stockings, cotton	pair		
	Stockings, woolen	pair		
	Stripes, service	pair		
	Stripes, trousers	pair		
	Suspenders	pair		
	Trousers, dress	pair		
	Trousers, dress	pair		
	Undershirts, cotton	each		
	Undershirts, woolen	each		
Total				8.04

Received the articles enumerated in column "Quantity Issued."

THOMAS JONES,

Pvt., Co. D, 39th Infantry

Slip No.

1

Date

May 9

7

Issued by:

Entered on abstract

Entered on equipment

Entered on D. I.

APPENDIX "GG"

ABSTRACT OF CL

Ex D. 994 of from *Expt. D. 994 of* Quartermaster, on Individual Clothing Blip

TOTAL QUANTITIES	ARTICLES	TALLY SPACE	Qty. Price	MONEY VALUE
	Aprons, leather and buckram			
	Aprons, canvas			
	Band, cap, green			
	Belt, white			
6	Breeches, cotton, olive drab, pair	HT 1	1.87	6.12
	Breeches, woolen, olive drab, pair			
	Buttons, coat, brass, large			
	Buttons, coat, brass, small			
	Buttons, coat, gilt, large			
	Buttons, coat, gilt, small			
	Buttons, shirt, olive drab			
	Caps, leather and cork			
	Caps, dress (without bands)			
	Caps, service			
	Caps, winter			
	Cherries, cotton, olive drab, pair			
	Cherries, dress, pair			
	Cherries, dress, pair			
	Cherries, green, pair			
	Cherries, white, pair			
	Cherries, woolen, olive drab, pair			
	Coats, dress			
6	Coats, dress	HT 1	1.21	7.66
	Coats, service, cotton, olive drab			
	Coats, service, woolen, olive drab			
	Coats, white			
	Cuffs			
	Cords, breast			
	Cords, hat			
	Dresses, cotton flannel, winter, pair			
	Dresses, jasi, summer, pair			
	Genitals, winter, pair			
	Gloves, cotton, white, pair			
	Gloves, horsehide, yellow, pair			
	Gloves, riding, pair			
	Gloves, woolen, olive drab, pair			
	Hats, dress			
	Hats, service			
	Leaves, breeches, pair			
	Leaves, leggings, pair			
8	Leaves, shoes, pair	112.2.11	1.27	9.76
	Legging, canvas, pair			
	Neckties			
	Ornaments, cap, leather, each			
	Ornaments, cap, gilt, each			
	Ornaments, collar, leather, each			
	Ornaments, collar, leather, letter "D. R.", each			
	Ornaments, collar, gilt, each			
	Ornaments, collar, leather "D. R.", each			
Total quoted invoice				118.04

(Continued on Page 70)

APPENDIX "HH"

Form No. 451, A. G. O.
 (Authorized by the Secretary of War, Feb. 26, 1918.)
 Ed. Aug. 18-18-30,000.

Page 2.

RETURN OF UNIT ACCOUNTABILITY EQUIPMENT

OF

Co. "D", 89th Infantry

(Organization.)

(Regiment.)

Station: Camp X, New York

Period:

From Jan. 1, 1917, to June 30, 1917.

KIND OF PROPERTY: Ordnance

(Ordnance, Engineer, or Signal.)

INSTRUCTIONS.

1. Rendition of return.—On June 30 and December 31, of each year, this return will be rendered, through the commanding officer, to the chief of the staff department concerned.

2. Complete transfer of property.—In case of complete transfer of unit accountability equipment the transferring officer will render a final return on which he will certify that he has turned over the equipment to his successor, and the receiving officer will, on the same return, acknowledge receipt of the equipment. (See Certificates Nos. 1 and 2, on page 3 of this return.)

Received *

Examined *

Settled *

Examiner *

*Leave these lines blank

APPENDIX "HH"—Continued

OLD OR NEW MODEL EQUIPMENT.

(Line out proper word.)

Section I.

Strength for which equipment is authorized:

3 officers and 100 enlisted men.

The equipments "A" and "B" (Par. 1, G. O 52, W. D., 1915) prescribed in the Unit Accountability Equipment

Manual, revised _____, for this organization
comprise that given in the columns for (1) 100 enlisted
men_____, together with the following sets of individual
equipment, and other articles. (2)

23 sets (e)

3 sets (p)

Section II.

I am accountable for the equipment as stated above, except
as shown by attached copies of requisitions not yet filled and
credit vouchers outstanding, as follows: (3)Copy of credit voucher dated May 30,
1917.

and for the following additional equipment: (4)

Section III.

The equipment for which I am accountable as shown above
under Sections I and II is complete, or I have or can produce
the necessary vouchers to enable replacement to be made,
except for the following items: (5)

1 Scabbard, bayonet

On survey

1 Canteen, Mod. 1910

On survey

2 inclosures to this return.

APPENDIX "HH"—Continued

Page 2.

CERTIFICATE No. 1.

I certify that I have on the 30th day of
June, 1917, transferred to my successor,
Captain I, 89th Infantry
 (Here give rank, name, and regiment of successor.)
 the entire _____ unit accountability
 equipment of this organization, as enumerated, and in the
 condition stated, on page 2 of this return.

Q

(Name.)

Captain, 89th Infantry

(Rank and regiment.)

CERTIFICATE No. 2.

I certify that I have this 30th day of
June, 1917, received from my predecessor,
Captain Q, 89th Infantry
 (Here give rank, name, and regiment of predecessor.)
 all the property referred to in the foregoing certificate, and
 that the property is in the condition stated on page 2 of this
 return.

X

(Name.)

Captain, 89th Infantry

(Rank and regiment.)

First Indorsement.

For _____, 191

To the Chief of _____

(Name.)

9-572

(Rank and regiment.)

Commanding.

APPENDIX "HH"—Continued

I certify the foregoing return is correct

Q

(Name.)

Captain, 99th Infantry

(Rank and regiment.)

Commanding Organization.

In Section I is expressed the unit accountability equipment of the organization for which the return is submitted.

(1) Here indicate the column or columns which most nearly give the authorized equipment for the organization, such as "104 enlisted men," "45 enlisted men and tools," "29 enlisted men and machine-gun equipment," or "Battery and battery matériel."

(2) Here will be reported all articles prescribed in addition to those shown in the columns indicated in (1), such as sets of individual equipments for enlisted men and sets of horse equipments and sets of pistol equipments held for officers under A. R. 1520 and 1522 of 1913. These will be briefly stated as so many (i, s, etc.) sets, followed in each case by the proper letter (a, e, f, g, etc.) given in the manual to designate the individual sets, after the following manner:

1 set (a).	2 sets (o).
5 sets (e).	3 sets (p).
1 set (f).	

Articles which can not be so expressed will be enumerated in detail. Coast Artillery companies and organizations having authorized strength below normal will express the difference between the unit accountability equipment and that shown under (1) by inserting in space (3) the words "Less the following sets of individual equipment," and entering thereafter the proper numbers and designating letters as described above.

In Section II is expressed the accountability of the officer submitting the return.

(3) Here give dates of requisitions and credit vouchers outstanding, e. g.—

Copy of requisition 19 , attached.
(Date.)

Copy of credit voucher 19 , attached.
(Date.)

(4) Explanatory statement of surplus articles enumerated herein will be submitted as an inclosure to this return.

In Section III is expressed the completeness or incompleteness of the equipment for which the officer is accountable.

(5) Here enter missing articles for which the accountable officer can not produce evidence to relieve him from accountability.

NOTE.—If more convenient, articles to be listed in any space may be shown on a list made an inclosure to this return, proper notation to this effect being made in the space where such action is taken.

APPENDIX "KK"

Q. M. C. Form No. 8a.
Authorized April 15, 1913.

SOLDIERS' DEPOSITS.

Camp X, New York,

(Enter date of deposit here.) May 5, 1917.

THE QUARTERMASTER GENERAL OF THE ARMY, Washington, D. C.

The following deposits have this day been made with Captain A. 99th Infantry,

Quartermaster, U. S. Army, per Par. 1361, A. R., 1913.

NAME. (Enter full name.)	RANK.	ORGANIZATION.	AMOUNT.
Smith, John M.	Private	Co. D, 99th Infantry	10 00
Jones, Thomas	"	Co. D, 99th Infantry	5 00
Brown, James G.	"	Co. D, 99th Infantry	15 00

These reports of deposits are filed with the Quartermaster's Abstract of Deposits to which they pertain, and each report should contain only the deposits made with a single quartermaster on a given date. This report will be forwarded by the company commander, immediately after the deposit is made, direct to the Quartermaster General of the Army.

9-5712

9

Captain 99th Infantry

Commanding Co. D.

APPENDIX "LL"

THE TRANSFER, PLEDGE, OR SALE OF DEPOSIT BOOKS IS PROHIBITED.

\$ 10.00 _____ Camp X, New York, _____
 _____ May 5 _____, 1917.

RECEIVED this day of _____ John M. Smith
 Co. D, 99th Reg't U. S. Inf., for deposit under Secs. 1305 and 1306, R. S.,
 Ten and no/100 ----- DOLLARS,

ATTEST: _____ A _____
 Captain, 99th Inf., Quartermaster, U. S. A.

Q. M. C. Form No. 99th Inf. Commanding Company.

APPENDIX "MM"

Page 2.

PAY ROLL OF Cs. 2d, 99th Infantry from May 1, 1917, to May 31, 1917
(Regimental) (Regiment or Corps)

NAME, PRESENT AND ABSENT, AND RANK.	WHEN ENLISTED.		REMARKS.
1. 1ST SERGEANT			
2 Black, Henry M.	Sept. 3/16	6	See Allotment of \$30 per mo. fr Mar. 1/17 to
3			Dec. 31/18.
4 SUPPLY SERGEANT			
5 Williams, Charles T.	July 16/15	4	See
6 MESS SERGEANT			
7 Jones, John M.	Mar 10/16	7	See Allotment of \$25 per mo. fr Dec. 1/16 to
8			Aug. 31/17.
9 SERGEANTS			
10 Murphy, Patrick J.	Jul 25/15	3	See
11 Johnson, James A.	Jan 7/16	5	See App'd Sgt fr Cpl. R30 91. May 16/17.
12 CORPORALS			
13 Jensen, Henry M.	Aug 17/15	2	To forfeit ten (10) days pay 30 May 21/17
14 Wilson, John G.	Dec 30/14	3	See AWOL fr May 14 to May 18/17. To forfeit
15			fifteen (15) days pay 30 May 25/17
16 MECHANIC			
17 Thomas, Boyd	Nov 16/16	8	See
18 COOKS			
19 Thompson, Irving	Apr 19/15	3	
20 Henry, George	Mar 3/17	4	See
21 PRIVATES, 1ST CLASS			
22 Williams, John D.	Aug. 17/15	2	See To forfeit six (6) days pay 30 May 2/17
23 Smith, Henry B	Dec. 4/15	1	
24 PRIVATE			
25 Jones, Henry M.	July 6/16	3	See

1-22

APPENDIX "MM"—Continued

(Part of Pay Roll Form)

Camp X, New York May 31 1917
(Station) (Date)
 I certify that this roll is made out as required by Army Regulations, and that the entries opposite each name are correct and just. Except as otherwise stated in "Remarks," each man whose name

appears on this pay roll was last paid to April 30 1917

by Captain A. 99th Infantry OM, USA.

Captain, 99th Infantry
Commanding Organization

May 31 1917
(Date)

I certify that I have this day mustered the organization, and find all present and absent accounted for on this roll as required by Army Regulations.

Colonel, 99th Infantry
Inspecting and Accounting Officer

I certify that I witnessed the payment of this roll and that prior to the signing of this certificate each man received the amount set opposite his name, with the exception of those men marked "Not paid."

Captain, 99th Infantry
Commanding Organization

NOTE—This certificate to be signed only on the copy of the pay roll which bears signature of the member payment in cash.

I certify that this roll is a true copy of the roll upon which payment witnessed by me was made, excepting as to the signatures in the right column and the certificate as to witnessing the payment thereof.

NOTE—This certificate to be signed only on the copy of the roll not receipted, and which constitutes the quartermaster's retained voucher.

This pay roll is the copy signed by the man.

Voucher No. _____	PAY ROLL of <u>Co. D, 99th Infantry</u> <small>(Organization)</small> <u>Camp X, New York</u> <small>(Station)</small> For month of <u>May</u> 191 <u>7</u>	Pay of Army, 191 _____ Pay of Army, 191 _____ Pay of Army, 191 _____ Pay of _____ 191 <u>7</u> _____ Amount: _____	Quartermaster's, _____ Collections: _____ Post Exchange, _____ Post Laundry, _____ Paid in cash, _____ TOTAL, _____	THIS ROLL NOT TO BE FOLDED.
Paid _____ 191 _____				

Post Exchange collections hereon paid by checks

dated _____ as follows:

Ft. _____, \$ _____, No. _____
 on _____
 Ft. _____, \$ _____, No. _____
 on _____
 Ft. _____, \$ _____, No. _____
 on _____
 Ft. _____, \$ _____, No. _____
 on _____

Post Laundry collections hereon paid by checks

dated _____ as follows:

Ft. _____, \$ _____, No. _____
 on _____
 Ft. _____, \$ _____, No. _____
 on _____
 Ft. _____, \$ _____, No. _____
 on _____
 Ft. _____, \$ _____, No. _____
 on _____

APPENDIX "MM"—Continued

ORIGINAL
To be sent to Paymaster General.

Form 18.

Camp X, New York (Station), May 10, 1917, 1917

The undersigned hereby attests to Mary J. Brown (Name of soldier.)

at 221 East 119th Street, New York, N.Y. (Give complete present address.)

\$10.00 per month, for 12 months, commencing the 1st day of June, 1917, and expiring the 31st day of May, 1918

the amount to be deducted from his pay for each month of the stated period.

James G. Brown (Signature of soldier.)

Q (Qualifying officer.)

Captain, 98th Infantry

Private James G. Brown

98th Regt. Infantry Co. D

April 19, 1917 (Date of enlistment.)

Note.—In no case should the soldier's allotment be made to commence with a date prior to his enlistment, or to extend beyond the date of expiration of his term of enlistment. State inclusive dates of allotment period.

FURLOUGH

TO ALL WHOM IT MAY CONCERN:

Be it known, That in pursuance of authority in me vested by Par. 106, A.R., 1913

(Give full reference to statute or other authority.)

a FURLOUGH is hereby granted to

William Smith

a Sergeant of Co. D, 98th Regiment of Infantry

for the period from May 5, 1917, to May 24, 1917, both days inclusive, with permission to go to Newark, New Jersey

or for days from date of arrival in the United States. The close of the last day of this furlough must find him with his company

at Camp X, New York, or wherever it may then be or at

(Give entire name of post longest known point of destination.)

Station: Camp X, New York

Date: May 4, 1917

Colonel, 98th Infantry
Commanding Gen.

This document is the property of the War Department and is loaned to the recipient of it. It is not to be distributed outside of the War Department. (A. R. 11.)
Form No. 25, A. G. O.
May 1-1-1917

APPENDIX "MM"—Continued

Memorandum: This soldier was last paid to include April 30, 1917; included on ration-return to May 31, 1917; actually rationed to include May 4, 1917, the 22 rations overdrawn to be deducted from ration-return of Co. D., 99th Infantry for the period from June 1, 1917, to June 30, 1917.

2

Captain, 99th Infantry

Commanding Co. D., 99th Inf., Infantry.

CERTIFICATE OF TRANSPORT QUARTERMASTER, OR CAPTAIN
OR PURSER OF COMMERCIAL LINE.

I certify that subsistence was furnished the above-named man from _____, 191 to _____, 191 (both dates inclusive), on _____, which arrived at _____ on _____, 191

DESCRIPTION OF SOLDIER.

Age, 25-4; height, 5 feet 8 inches;
complexion, Ruddy; eyes, Blue,
hair, Brown
Signature of soldier: William Smith

Camp I., New York,
May 25, 1917.

The above-named soldier reported for duty, as required by this furlough, on the 24th day of May, 1917, or was discharged per Special Order, No. _____, Hdqrs. _____, 1917, on the _____ day of _____, 1917, and will be included on ration-return from and including May 25, 1917.

The rations reported as overdrawn were duly deducted from the ration-return referred to.

2

Captain, 99th Infantry,

Commanding Co. D., 99th Infantry

Commutation of rations paid by Check No. 41148, on Treasurer of the U.S. in favor of William Smith, or order, dated May 22, 1917, Am't, \$6.00.

1

Capt., 99th Inf., Quartermaster.

*Soldier must indicate whether he or his wife claims a grant of a pension or other benefit by this day. A receipt of a soldier's claim must be forwarded, and a receipt must then be retained in a receipt book. (For. 10, 11th Edn. Regt., 1917.)

7-22

APPENDIX "MM"—Continued

(Inside of form; back on Page 82)

THE UNITED STATES

(Office of Quartermaster)

To _____

(Place of address)

Dr. _____

(Disbursements from United States Treasury)	
DUE SOLDIER	
Prior fiscal year's Pay, \$191 _____	
This year's Pay, \$ _____	
Clothing, \$ _____	(Fiscal year in which discharged)
Interest, \$ _____	
Total pay, \$191 _____	
Travel allowances _____	
Deposits _____	
TOTAL AMOUNT DUE _____	
DUE UNITED STATES	
Checking _____	
Ordinance _____	
Purchase of discharge _____	
Post Exchange _____	
TOTAL DEDUCTIONS _____	
BALANCE DUE _____	

Paid by Check No. _____ on Treasurer's Office of _____
United States, dated _____ 191 ____

Deposit with my new account \$ _____

(Signature of Soldier)

Post Exchange paid by Check No. _____ on Treasurer's Office of _____
TELLTALES UNITED STATES, dated _____ 191 ____

(For a complete statement of your indebtedness to your nearest commanding officer, please refer to the enclosed statement.)

Enclosed _____ 191 ____

Quartermaster Corps, U.S.A., _____
and _____ dollars in cash

(This receipt is valid only when countersigned by the Quartermaster General.)

Final Statement of John J. Brown	Private	2	2000	Pay
Enlisted at Fort Klason, New York	on May 11	1914	discharged at	
Sept 5, New York	on the 10 day of May	1917	by reason of	
Re-enlistment, New York period of service last paid by Captain A. Smith Infantry			additional pay	
to include April 1, 20	1917	Re-enlistment period	first	
	(see item 10)			
DUE SOLDIER				
For clothing	Twenty-five	and 42	Dollars	\$34.42
Stamped list on order fold	Twenty-five		and no dollars	\$25.00
DUE UNITED STATES				
(see item 12)				
Due Fort Robinson, Camp X, N.Y. Five Dollars (\$5.00); Due U.S. for Arsenals (See item 13)				
Automatic rifle, Cal. 28, mod. 1911) between and 24/100 Dollars (\$24.24) between				
REMARKS				
Service beyond and within Cal. No A.W.O.L. or record. No absence under A.O. 45.				
Feb. 1, 1914, of 1914, 1915 of 30 extra allowances.				
I certify that the foregoing Final Statement, given in duplicate, is correct				
9				
Captain, 17th Infantry				
(see item 14)				
U.S. Army, New York				

APPENDIX "MM"—Continued

(Outer fold of form on Page 81)

evidence the quartermaster may pay, and the responsibility for the correctness of amounts credited on the statement will rest with the quartermaster. It. Deposit books will be taken up by the quartermasters who make the payment and filed with their vouchers. Deposits forfeited by desertion will not be entered in column headed "List of Deposits" but will be entered in the space for remarks with a statement of the number, date, and source of the order announcing the desertion. In case of death, books of deposit will be forwarded with the final statement to The Adjutant General of the Army.

14. Unauthorized absence. — When a soldier is held in the service to make good time absent without leave, his final statement will contain notation to that effect, and will also set forth the specific date of the unauthorized absence or absence, giving the date the soldier left the command and the date he returned thereto, e. g., "Aval from May 5 to 10/12." May 5 being day of departure and May 10 day of return. If stoppages for absence before the date to which last paid were not made, this fact will be stated.

LIST OF DEPOSITS.

(To be filled in by organization commander.)

[illegible]

APPENDIX "NN"

List of Articles of Quartermaster's Supplies for which Captain R. 9th Infantry
 is responsible, and which have been charged to the following-named enlisted men of Company D.
9th Infantry, during the month ending on the 31st day of May, 1917.

NAMES	ARTICLES CHARGED.												BILLS ON WHICH CHARGED.	CAUSE OF CHARGE.
	Sweater, wool	Shed, bed	Cane, pillow										VALUE. Doll. Cts.	
Thomas Jones	1												2 47	Lost thru carelessness.
John M. Smith		1	1										47	Lost thru carelessness.
TOTAL	1	1	1											

I CERTIFY that the above statement is correct; that the charges have been made, and for the reasons stated.

(SIGNED IN DUPLICATE)

Captain, 9th Infantry

APPENDIX "OO"

FORM No. 5**MEMORANDUM RECEIPT
CREDIT SLIP**FOR Camp X, N.Y., Date May 31 1917.Received from Commanding Officer, Co. "D",
99th Infantry

QUANTITY	ARTICLES	CONDITIONS
1	Sweater, olive drab	Per statement
2	Sheets, bed	of charges
1	Cass, pillow	to enlisted
		men.

Thomas MillsSupply Sergeant, 99th Infantry, Storekeeper
Q. M. C. FORM 243.

ABSTRACT OF SUBSISTENCE STORES issued at Camp X, New York

Number of animals.

(Continued on Page 88)

Appendix

APPENDIX "ZZ"—Continued

(Opposite page of form on Page 87)

during the month of April, 1917, by Captain A, 99th Infantry, Quartermaster.

[illegible]

APPENDIX "ZZ"—Continued

ABSTRACT OF SUBSISTENCE STORES issued at Camp X, New York during the month
of April, 1917, by Captain A, 99th Infantry, Quartermaster—Continued.

Total number of rations issued at above location.	Field Rations.	Ration Certification.		Total quantity issued.	Total number of rations issued at above location.	Field Rations.	Ration Certification.		Total quantity issued.
		Quantity Outlook.	Quantity Issued.				Quantity Outlook.	Quantity Issued.	
	Rations				Flour for paste	Lbs.			
	Rations				Soup, instant	Rations			
	Rations					Lbs.			
	Rations				Soup, liquid	Rations			
	Rations					Cakes			
	Rations				Coffee, instant	Rations			
	Rations					Lbs.			
	Rations				Coffee, instant	Lbs.			
	Rations				Matchless	Rations			
	Rations				Tinoline	No.			
	Rations				Salt, rock	Lbs.			
	Rations				Vinegar	Gallons			

Copy of order prescribing field ration filed* herein with voucher No. 2

Abstract of Issues, Return of Subsistence Stores for April, 1917

at Camp X, New York by Captain A, 99th Infantry, Quartermaster.

* If filed herewith it will be so stated.

I certify that I have verified the entries hereon with the original ration returns; and I further certify that this abstract is correct.

A

Captain, 99th Infantry, Quartermaster

I certify that I have ordered the above issues and that they do not exceed authorized allowances.
This abstract is approved:

C

Colonel, 99th Infantry, Commanding

APPENDIX "ZZ"—Continued

Wm. Department _____
 Q. M. C. Form No. _____
 Authorized _____

ISSUE SLIP

Camp X, New York, May 11, 1917.
 (Initials) (Date)

Organization: Co. B, 99th Infantry

Period: From May 1, 1917, To May 10, 1917. No. of rations: 3000

No. Rations	Article	Quantity			No. Rations	Article	Quantity		
		In bulk	Not issued	Issued			In bulk	Not issued	Issued
700	Beef, fresh	975	0	975	1000	Milk, evap.	100	0	100
	Mutton, fresh				500	Vinegar	20	0	20
300	Bacon, issue, crate	225	0	225	500	Pickles	20	0	20
	Bacon, lb. cans				1000	Salt, issue	40	0	40
	Beef, corned				1000	Pepper, black	10	0	10
	Hash, corned beef				1000	Cinnamon	20	0	20
	Flax					Cloves			
	Turkey					Ginger			
1000	Flour, issue	1250	0	1250		Nutmeg			
	Soft bread				500	Lard, issue	20	0	20
	Hard bread				500	Lard substitute	20	0	20
	Corn meal				500	Butter, issue	15-4/8	0	15-4/8
1000	Baking powder	10	0	10	500	Oleomargarine	15-4/8	0	15-4/8
500	Beans	75	0	75	1000	Sirup	10	0	10
	Beans, baked, No. 1 cans				1000	Lemon extract	7	0	7
	Beans, baked, No. 3 cans					Vanilla extract			
500	Rice	50	0	50					
	Hominy								
700	Potatoes	875	0	875					
	Potatoes, canned								
500	Onions	250	0	250					
100	Tomatoes, small cans	62 1/2	0	62 1/2					
	Tomatoes, No. 10 cans								
	Prunes								
	Apples, evap.								
	Peaches, evap.								
1000	Jam	70	0	70					
1000	Coffee, issue, R. & G.	20	0	20					
	Coffee, issue, roasted								
	Coffee, issue, green								
	Tea, black								
	Tea, green								
1000	Sugar	300	0	300					

Received quantities shown in column "Issued"

John Burke

(DUPLICATE)

Supply Sergeant, Co. "D", 99th Infantry

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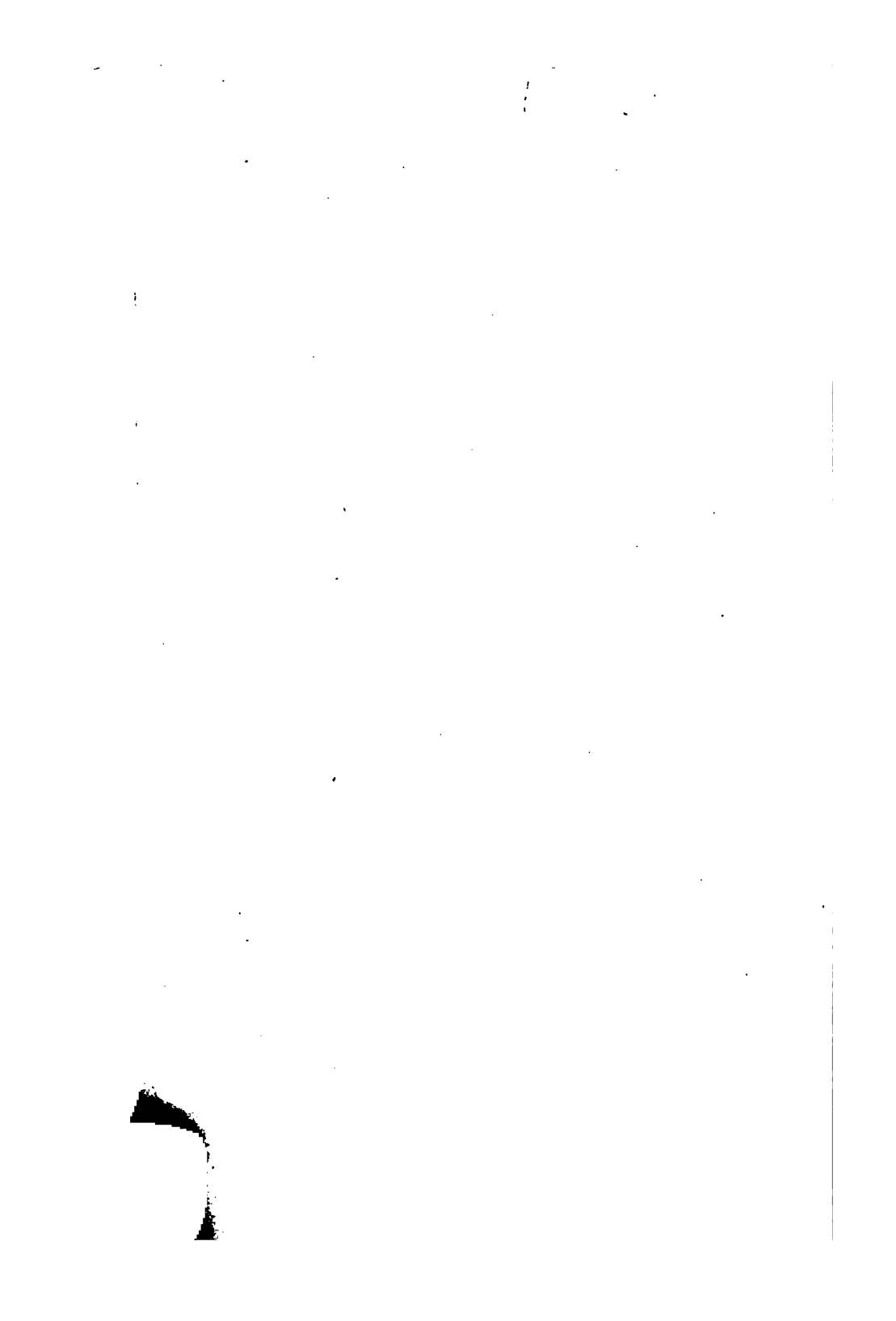
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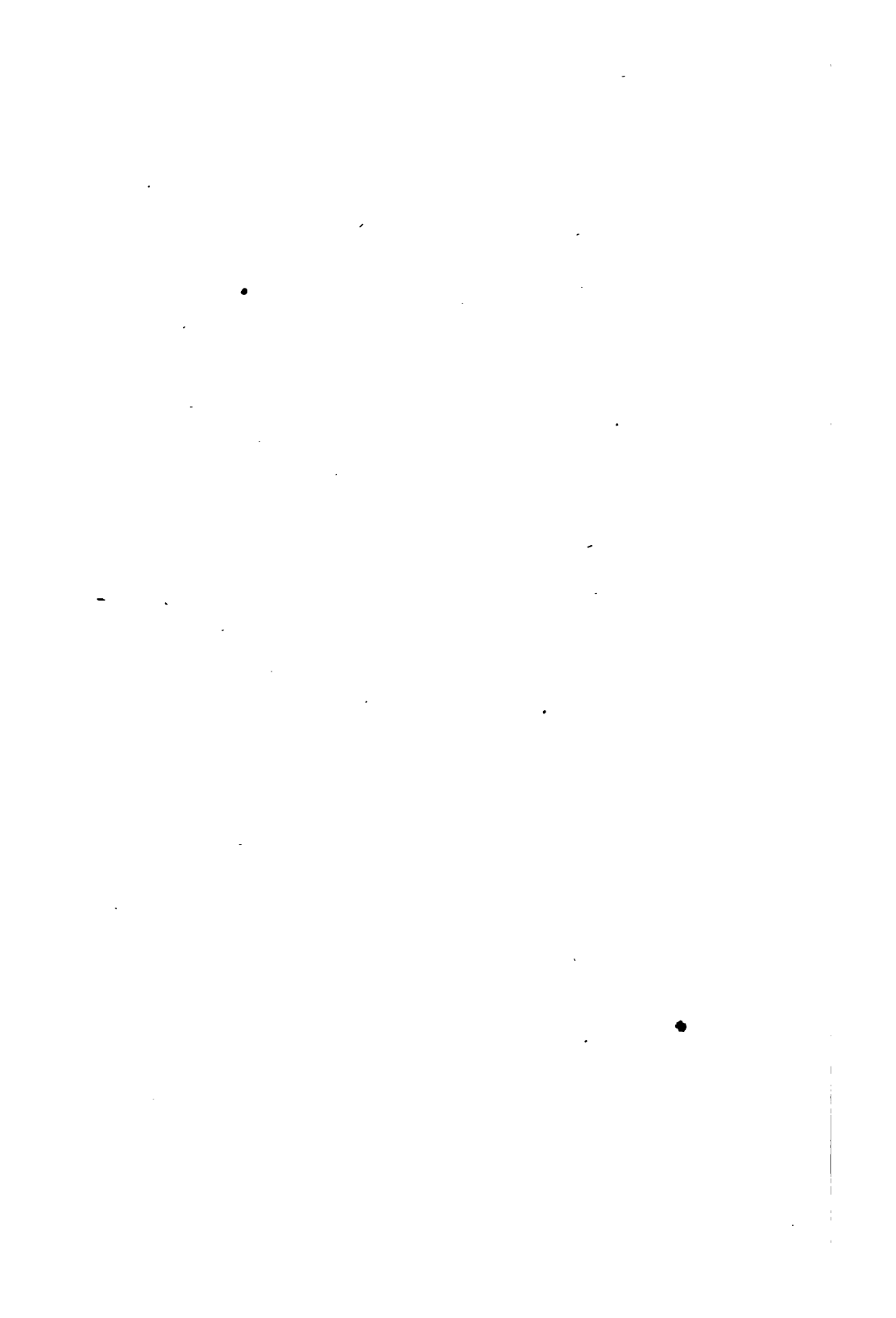
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